

*With the Secretary's
Compliments*

*The Horace Plunkett Foundation
10, Doughty Street
— London W.C.1*

THE SITUATION IN ENGLAND

BY

F. J. PRIWETT

AGRICULTURAL co operation in England, save as applied to the purchase of farmers' requisites does not, to the extent obtaining in some other countries, displace or supplement the methods of the private trader, nor is there any immediate likelihood, in spite of the prevailing agricultural depression, that the English farmer will turn to co operation as a means to prosperity. In 1925 the agricultural output of England and Wales realised in cash £225,330 000, of which co operative societies sold only the value of £4 865 000 or roughly, 2 per cent. As compared with this, the Canadian Wheat Pool handles above 55 per cent of the output of the Western wheat growing provinces.

Agricultural co operation particularly on the distributive side, has in many countries for example Denmark and Canada, very largely supplanted the private trader and has even led the farmer to embark upon operations of an extent and purpose never attempted by private trading interests. It is worth the English farmers consideration that in both Canada and Denmark, co operation grew out of the real difficulties of the farmer, and was applied as a measure of salvation originally, however far the principle may have subsequently been applied as a means to greater efficiency and profit.

The Danish dairy farmer in first seeking a market in England found that no machinery for direct trade existed and was compelled to build one up if he was to be able to sell at a remunerative price in this distant market in competition with the home

THE SITUATION IN ENGLAND

PA

F J PREWITT

AGRICULTURAL co operation in England save as applied to the purchase of farmers requisites does not to the extent obtaining in some other countries displace or supplement the methods of the private trader nor is there any immediate likelihood, in spite of the prevailing agricultural depression that the English farmer will turn to co operation as a means to prosperity. In 1925 the agricultural output of England and Wales realised in cash £225,330 000 of which co operative societies sold only the value of £4 865 000, or roughly, 2 per cent. As compared with this, the Canadian Wheat Pool handles above 55 per cent of the output of the Western wheat growing provinces.

Agricultural co-operation, particularly on the distributive side, has in many countries for example, Denmark and Canada, very largely supplanted the private trader and has even led the farmer to embark upon operations of an extent and purpose never attempted by private trading interests. It is worth the English farmers' consideration that, in both Canada and Denmark, co operation grew out of the real difficulties of the farmer, and was applied as a measure of salvation originally, however far the principle may have subsequently been applied as a means to greater efficiency and profit.

The Danish dairy farmer, in first seeking a market in England, found that no machinery for direct trade existed, and was compelled to build one up if he was to be able to sell at a remunerative price in this distant market in competition with the home

6 YEAR BOOK OF AGRICULTURAL CO OPERATION

producer, that is the difficulty of the Danish farmer was the absence of an efficient distributive service. The Canadian wheat farmer, however, seeking the same market, was faced not with the lack of a distributive service in private hands, but with a distributive service so organised, particularly by its control of railway loadings and of elevators as to compel the farmer to accept the agreed price of the distributors or get nothing at all. No alternative market existed either for the Danish dairy farmer or the Canadian wheat grower. As the need to co operate was urgent, so the actual business of doing so was simplified by the fact that all produce moved through the same channels. Before assuming that the English farmer, in co operating would reap equal advantages, it must therefore be ascertained that existing distributive services in England place him at the same disadvantage that they placed the Danish and Canadian producer, and, after that, the difficulty of co operating successfully in a country where the market surrounds the producer and where several alternative channels of sale exist, must not be underrated. The fact that the channels of distribution radiate from the English farmer to the consumer in numerous directions renders the actual fact of co operation far more difficult than is the case where agricultural produce produced far in excess of local requirements travels by a single channel to the consuming market, usually at some distance from the point of production, so that a bottle neck exists where the farmer can with comparative ease get control of the whole distributive service.

SOME PROS AND CONS OF CO OPERATION

In England a market for all home produce exists however unsatisfactory the methods of sale may be, whereas co operative organisation has frequently been most effective where the market for produce had to be created or required to be exploited on a

larger scale than previously. For example, the citrus fruit growers of California found their opportunity in creating through advertisement, possible only when they had organised, a more general demand for their produce. In England opportunities thus to create or expand a market for home grown produce are extremely limited.

In many countries where co operation flourishes, co-operative principles have been taught and legislation has been passed with a view to assisting co operative as against private enterprise. No such action can be expected in England, where the rural population is negligible compared with the urban, where industrial considerations chiefly occupy the Government, and where a vast amount of power is wielded by the numerous trades union and merchant classes. The impulse to co-operate, so far as England is concerned, therefore must rise out of the agricultural community and assert itself unaided in the face of established interests.

It is as well to discover whether, from the point of view of the practical farmer, co operation is a benefit he should in all circumstances seek or whether co-operation is embarked upon out of necessity, and in the absence of any satisfactory existing channels of trade. The history of the wheat growers of Western Canada indicates that co operative organisations were mainly undertaken as a necessary expedient, not as a deliberate choice. In the same way co operative marketing in Scotland was taken up by the inhabitants of the Western Highlands and Isles and of Orkney and Shetland, while in the eastern part of the country, more thickly settled and with trading channels already in existence, little progress has been made. Whatever may be the advantages of co operative organisation, it appears, nevertheless, that, up to the present stage of development, its benefits have been realised to their full extent only in circumstances where

other means of access to the market did not exist, or where those existing means threatened to come entirely under the control of a single monopolist distributor

THE FACTOR OF DIVERSITY

As compared with those countries where co operation has been most effective, for example Denmark and Ireland, England, both in the circumstances of production and marketing, presents a sharp contrast. In the first place, those countries are farmed by a fairly uniform type both as regards education, standard of living and capital. In England, on the other hand, the farming population presents a wide range in education, culture and wealth, and these diverse types can be found, not to any great extent inhabiting separate parts of the country, but mingled with one another. In a typical arable community of four parishes occupied by nine farmers the acreage was found to range from 1,500 to 20 in each case, save one under similar corn, hay and root crops the exception being a dairyman who supplied the arable farmers with milk for their households. This is fairly typical of the whole country, although there are to be found extensive districts almost exclusively devoted to one line of production for example, fruit in Kent, and dairy produce over a large part of Somerset, characterised by some uniformity of social standing and of wealth. Such similarity of production and of standard of living is, however, rare in England even over small areas, and from the point of view of co operation, it therefore becomes difficult to find common ground on which all farmers could work together to the common advantage, and at the same time to the advantage of each one. The occupier of 1,500 acres of arable land markets on a scale which secures for him all the material advantages which co operation would secure for the small man. He has no need of capital. As he himself would

point out any co operation venture which he joined, he might be assumed to join out of a spirit of goodwill to his weaker neighbours. He cannot be expected thus to exert himself, possibly to the prejudice of his own position, to strengthen his, while unorganised weak competitors.

Apart from the diversity of type that characterises British farmers, and the wide divergence of their capital equipment for similar attempted output the country itself, for an area so small, is broken up both as regards elevation, rainfall and nature of soil, into small districts to an extent which is hardly paralleled elsewhere. Berkshire may be taken as representative. In the extreme north is found an area of light arable land running down on either side to feeding and milking pastures. Southward of this lies a belt of chalk at an average elevation of about 500 feet, on either side of which, and at a lower level, is a belt of greensand. This greensand is strong arable, while the chalk alternates between thin arable and downland on which store sheep and cattle are run. Lastward the land becomes brashy, and is divided between arable and pasture. In the eastern extremity and south-east of the county a coarse sand predominates partly under corn, partly heath and copse. The whole of this diversity is contained in an area 25 miles deep and 50 miles wide. As a result, farming practice is diversified to an extent that makes effective co operation much more difficult than in other countries for example, Western Canada where physical and climatic conditions are uniform over much larger areas.

Whereas tractability of temperament is rather characteristic of farmers in those countries where co-operation has been most generally adopted the English farmer is notable for his individualistic attitude and for his active disinclination to divulge details of his financial affairs. In a country such as England, where the farming community is in a minority and where farmers,

collectively and singly wield little or no control in national policy, it might be anticipated either that the farming classes would be driven to form a close defensive union, or, on the principle of the survival of the fittest, to concentrate on the utmost individual adaption towards a powerful environment over which they could exercise no control. This latter appears to be the course followed by the English farmer, assisted by the fact that the successful management of a farm to a considerable extent depends upon the close study of the character not only of the farm as a unit, but of individual fields. It is therefore true that the most individualistic farmer in this country has been the most successful and has also been the most likely to survive. The very characteristics, therefore which have sustained him in the past, render him the less capable of appreciating the advantages of joint enterprise.

THE TRUE AIMS OF CO OPERATION

A frequent misapprehension concerning the objects of co-operation is that they consist in the elimination of the middleman, a view which is fairly generally held by farmers. It would be nearer the truth to say that co operation aims at carrying out the middleman's functions more efficiently, either by reducing the number of agents if redundant, and preventing undue profits, or by taking over the middleman's work and performing it through employed agents of the farmers in the latter's interests. The productive and distributive functions require different methods and training and do not appear in practice to be successfully combined or to secure substantial economies when attempted by the same person. Again although this is a matter of education and experience, farmers' co-operative societies do not realise that it is to their own advantage to give complete confidence and support to the manager they employ to buy or sell in their interests. Since the middleman function has an essential place in our present

stage of economic development, co-operative action must depend for its success upon improving these existing methods, or upon creating channels of distribution where none previously existed. The opening up, on well-organised lines, of markets in distant consuming countries by other countries producing a surplus of agricultural produce, for example, Canada and New Zealand, indicates the value of large-scale co-operation in exploiting a field either untouched by the private trader or inadequately covered by him. Where however, the private trader has himself organised efficient large-scale contact between a producing and consuming country as for example, in the meat-packing industry of the Argentine, the necessity for large-scale co-operative action by the farmer is not so apparent.

It cannot be said that the existing distributive machinery in England is inadequate, nor is there any great evidence that private distributors are organised among themselves to such an extent as to exact an unfair profit for their services. An exception, perhaps, exists in the matter of sale of agricultural machinery. No great syndicate, embracing several forms of produce, has yet succeeded in monopolising the channels of trade in this country. For the most part, distributors operate on a small scale, and confine themselves to one or a few associated forms of produce, for example, meat, or corn, hay and straw. Before setting up a co-operative society, even of a local nature, for processing, for sale, or for purchase of commodities, a careful inquiry should be made into existing services to discover whether, having in view the difficulties farmers are bound to encounter, particularly in breaking into an already established distributive scheme, any substantial economies can be counted upon.

It does not follow that co-operation in England, even allowing for the adequacy of existing methods, is not desirable or even essential. It is a matter of educating the English farmer to appre-

ciate other than immediate financial benefits. One of the objects that might conceivably be gained by large scale co operation is stabilisation of prices through regulation of the incidence of supplies upon the market. A second is the improvement of the quality of produce, its uniformity and its attractiveness. Improvements of this nature are well within the power of the existing middlemen to bring about through discrimination in price and through educational propaganda but the middleman has not seriously attempted any such policy of reform. This lack of initiative is perhaps the best-founded objection to the present system. Subsequent advantages appertaining to co operation may lie in the development of social life among farmers belonging to the same society, a more intelligent endeavour to turn out produce of a high and consistent quality, and by the meeting together of delegates from various parts of the country, by a breaking down of the parochial views that at present are so influential in preventing agriculture from keeping up with current developments in industrial and social organisation.

THE UNNATURAL TIES OF CREDIT

Before proceeding to a discussion of commodities in detail, something may be said of co operative credit as applicable in England. When the noteworthy credit societies of other countries were established, banking conditions were incomparably less satisfactory than they are now in England. As a general rule the farmer was tied by mortgage to an individual in the town, and had no freedom of action and practically no prospect of advancing to independence. Joint stock banks were practically inaccessible to farmers. In England, on the contrary, the joint stock banks have long been used by the farmers, and, prior to the recent amalgamations, were usually controlled by local families familiar with all the details, not only financial of the farmers on

their books. Under such conditions, credit was readily obtained on fair terms by all farmers in a creditworthy position. The object of co-operative credit societies generally has simply been to devise a machinery by which credit should be extended only, and in just proportion, to those farmers who could be relied upon to make judicious use of it. To a considerable extent, therefore, co-operative credit societies in England have not developed because there has not been an urgent need for them.

But, apart from the accessibility of bank credit, other less desirable channels are very generally made use of by the English farmer. For example, it is a standing practice in purchasing manures, seeds and feeding stuffs to pay for them by a proportion of the harvest. This habit is rendered the more practicable by the fact that the vendor of the manures, seeds and feeding stuffs is usually also a purchaser of corn, hay and straw. The objection to this practice is that the farmer, while not bound in law, is bound in fact to sell his harvest where he owes for his requisites, since any other course might jeopardise his chances of securing credit during the next season. It is probable, of course, that the dealer differentiates in price as between free farmers and those tied to him by indebtedness, but he does not appear to use his advantage extortionately. The agricultural implement dealer and the livestock dealer work upon similar lines.

Whereas co-operative organisation for processing and marketing has not really developed on a scale sufficient to affect the general trading tradition of this country, co-operative societies for the purchase of feeding stuffs, seeds, manures and other requisites are established in every district. In almost every case these purchasing societies also market a certain quantity of produce for members, chiefly corn, wool and eggs. About 200 such societies are in existence, of which about 160 are predominantly purchasing societies, the others combining purchasing and market-

ing Turnover ranges from a few hundred pounds to half a million. These purchasing societies are conducted on the lines of private trading companies and can hardly be said to possess any features defining them in principle from private companies, save that the profits of the company are distributed among members in proportion to their purchases from the society, after allowing for a limited interest on capital. They do not appear to sell at a lower price than reputable private dealers, and in nearly every case the amount of profit earned provides the basis on which members assess its success. In fact, in these purchasing societies co-operative practice is hardly evident, and members, with the traditional English view that capital in every case is invested to secure eventual cash dividends, tend to overlook considerations of better service and lower trading prices, with the object of receiving a cash dividend in some form. Unfortunately, also most of these societies trade on a cash basis, so that the benefits of co-operation are most accessible to the wealthier farmers who least need them and are least accessible to those very farmers whose lack of trading capital compels them to buy on undefined credit from private traders.

A good number of these co-operative purchasing societies receive financial support from the Co-operative Wholesale Society, and most of them buy at least a part of their supplies there. A greater extension of this form of intertrading, particularly in the direction of the sale of farm produce to the Co-operative Wholesale Society, might prepare the way to reorganisation of the whole of agricultural distribution on the most direct and comprehensive lines, particularly since almost the total agricultural output could be consumed by the industrial co-operatives thereby ruling out automatically one of the chief expenses and problems of distribution, the finding of a market.

AN OPPORTUNITY IN LIVESTOCK

The sales of the farmer fall into five well-defined groups, livestock whether in store dairy or fat condition, poultry and eggs, milk and milk products, corn, hay, straw and root crops, and fruit and hops.

The co-operative processing and marketing of livestock has shown a signal lack of success. In the year 1926 there were in existence in England and Wales no more than eleven slaughter societies, six bacon factories and eighteen auction markets, although the sales of livestock amount to £79 000,000, or 35 per cent. of the total value of the agricultural output of the country. A number of these bacon factories and slaughter societies are not in a sound position. In some cases indifferent success has been due to the fact that no sound economic justification existed for founding the society, although this unsoundness was concealed during and just after the war by the control over meat prices by the Government. With the resumption of open markets, the members of several societies sought alternative channels of sale, in many cases deceived by the fact that local dealers and butchers offered temporarily higher prices than the society could afford, in order, by crushing the society, to secure the field again for themselves. This rather obvious manoeuvre, so frequently practised upon the farmer, appears always to be successful. Certain other factors can, however, be mentioned.

It is of some interest that those co-operative slaughter-houses which operate with success are situated in parts of the country where the channels of sale are well defined and limited in number. In the Midlands, where numerous alternative methods of sale exist, several societies have failed. Co-operative markets for the sale of livestock, have, however, fared better. In the north of England they are well established, particularly if joint

stock markets under the complete or partial control of farmers be included. An interesting development of this kind is Midland Marts, Ltd., at Banbury, where, in the form of a limited company, the farmers have set up their own well-equipped market on the railway to take the place of the existing congested market in the streets of the town, very ill-equipped and at some little distance from the railway.

Markets generally are by no means well situated to function under modern conditions of motor traffic in the towns, and are usually off the railway. As these markets frequently operate under the control of the town council, and not of the farmers, equipment, in the way of buildings and pens, is rarely adequate. There is no doubt that a real opportunity exists for the farmer to co-operate to his own great advantage by building markets in many centres where facilities are lacking or inadequate, and more especially in situations where no market is held, although, in the light of production and transport, these constitute favourable centres. This reorganisation, no doubt, will involve the scrapping of many existing small markets, a process which will naturally be resisted by tradesmen, and with particular force in that the existence of a market charter frequently involves the prohibition of the setting up of any other market within a certain prescribed radius. It will clearly be necessary for farmers to work in harmony with local administrative bodies. A point that must not be overlooked is that farmers' co-operative markets must operate a credit fund, since much of the influence of the existing auctioneer and dealer depends upon the inability of the farmer to pay cash for his stock. Obviously long credit is required, and is bound up with the further requirement of credit for the purchase of feeding stuffs during the process of maturity of the stock, although this latter point more properly concerns the co-operative trading societies.

A revival of interest in co-operative slaughteries and bacon factories would follow upon the general establishment of co-operative markets, since, by consigning fat stock direct to the factory, one process of marketing could be eliminated. Under existing conditions, this redundant operation exists and there does appear to be an opportunity here for the farmer to reduce distributive costs and work at a distinct advantage as compared with either dealer or butcher. The ideal is the co-operative market, for the sale of breeding, store and dairy stock, and the co-operative slaughterery and bacon factory, perhaps as a part of the market society, to deal with fat stock. Thus working in combination would facilitate credit operations, as the market presumably would insist on having the resale of stock, when fat, on which it had advanced money, and, in the interests of economy, this sale would preferably be directly through the factory. Perhaps in no other direction is the opportunity for effective co-operation so open to the English farmer as in the marketing and slaughtering of stock, particularly as stock represents so large an item in the English agricultural output, and as, unlike corn production, the home market is not altogether overshadowed by production abroad.

But local societies, unless a number are joined together in the maintenance of a common sales service in direct touch with an assured market, cannot expect to hold their own, save if backed up with ample reserves of money or confident of the full support of members in the face of the opposition of private traders. In the case of fat stock, perhaps more clearly than any other, the advantage of direct trade with the Co-operative Wholesale Society is apparent, since all local movements and redundant processes could be cut out, and a market for all produce would be assured.

SOME SUCCESSFUL WOOL SOCIETIES

The co-operative packing grading and sale of wool is of very recent origin and promises to supersede existing methods which by reason of the small number of fleeces offered at each sale do not attract the largest number of buyers and so secure the maximum of competition. Although the movement is in its infancy some 6 per cent of the total English clip is already handled co-operatively. Here again the origin of successful co-operation has been found in the inadequacy of existing methods and the absence of any attempt on the part of private distributors to improve them. For example it is still common to find that the wool buyer calls at the farm and buys the farmer's clip without any possibility on the farmer's part of comparing his with other lots or of discovering the value of his clip as assessed by other buyers. Obviously under such methods of sale the farmer must be at a great disadvantage as compared with the wool merchant whose chief function it is to recognise grades and values and who in the absence of competition must tend to pay a lower price than he would in the open market.

In parts of the country where large and very old established sales of wool are held by auction as for example in Dorset it has been found that farmers have not become members of co-operative wool selling societies whereas in most other parts of the north and east of England co-operative packing grading and sale have been readily adopted. There are now in existence three societies for the grading packing and sale of wool all of which are in a strong position and deal collectively with upward of 200 000 fleeces annually. The tendency appears to be to found these societies on the basis of one or a few breeds of sheep and so to simplify and cheapen the processes of grading. To some extent co-operative organisation for the grading and sale of wool presents

less difficulty than organisation for the sale of livestock or meat, in that the commodity handled is non-perishable, and in that a choice of alternative channels of disposal is not open to the producer. Chiefly, however, organisation for wool sales has succeeded because the farmers have broken into a field hitherto, save in a few districts, not efficiently covered by the distributor. It must also be borne in mind that wool, in the English farming economy, is a by-product of the livestock industry, and farmers, therefore, will be more ready to entrust its disposal unquestioningly to a co-operative society. A number of farmers' requisites societies sell wool for their members but the scale on which they operate, in this department, has not given results so satisfactory as those shown by societies devoted entirely to wool interests.

EGG AND POULTRY SOCIETIES

The co-operative grading, packing and sale of eggs and poultry has not been adopted to the extent that might reasonably be expected, only forty-three societies for this purpose being in existence, dealing with 4 per cent. of the total output, bearing in mind that the English farmer more than meets foreign competition in poultry and produces about one-half of our national egg requirements. The sale of eggs and poultry continues to be a local and rather haphazard affair of the individual, very similar to conditions prevailing in the milk industry before the recent consolidation of distributive interests and it appears inevitable that eventually the distribution of eggs and poultry will be organised from the consuming point outwards by urban capital similarly to milk, unless the farmer, as he has begun to do with wool, seizes the opportunity still open to him. One of the chief difficulties is the lack of interest of the English farmer in this branch of his industry. Although, during the post-war depression, poultry keeping on the general farm has shown fairly

consistent profits, the care of the poultry, few in number and of nondescript breed, is usually left to the women-folk. Where poultry and egg production has chiefly developed has been in areas of small farming, for example, Lancashire. The grading of eggs and proper attention to cleanliness and freshness remain in England lamentably behind the standard of Holland and Denmark, so far as can be judged by the products of these countries exposed for sale in England. Poultry fattening and marketing, save for small districts about Aylesbury and in Sussex, receive scant attention. In fact, co-operative organisation in this direction presupposes a revolution in methods of production, which, apart from the advantages of improved marketing, would, if secured, more than justify the attempt. Many of the agricultural trading societies sell eggs for their members. In one case, that of Co-operative Poultry Products, Ltd., a definite attempt was made to reorganise processing and distribution, and through them production on a large scale, but the society was abandoned owing to the apathy of its members. For the rest, co-operative egg and poultry societies are found chiefly in communities of small farmers situated at some distance from their market, for example, in Wales and the Islands of Scotland.

THE URBAN CONTROL OF MILK

Milk stands in sharp contrast with the other major forms of farm produce in that its distribution has been organised on very efficient lines by urban capital and management. In 1915, when United Dairies, Ltd. was formed, it is hardly an exaggeration to say that milk distribution was as haphazard as that of eggs. Similarly to eggs, milk is of uniform quality, of continuous and fairly regular production, and essential to the national existence. Some sixty-three co-operative creameries exist, handling between 3 and 4 per cent. of the total output. They are engaged both

in the sale of liquid milk and in the manufacture of cheese and butter. Farmers have not yet attempted, however, the manufacture of condensed and powdered milk, which appears to be an effective means employed by distributors in disposing of the summer surplus. Co-operative creameries, working as they do in the form of isolated independent enterprises, cannot hope to carry any effective weight in an industry of which the distributors are organised on a national scale, and so far as concerns the south and west of England and the London market, largely in a single group. The number of co-operative creameries is hardly likely to increase save under some system of federation deriving its support from the general body of milk producers. It is true that the organisation of distributors has brought about, for bargaining purposes, counter organisation by the farmers though of a less effective nature owing to the number of individuals concerned, their small capital, and their limited understanding of problems of a national kind. Since the private distributor, save in the manufacturing Midlands where producer consumer or producer retailer distribution is general has built up a machinery adequate to handle the total farmers' supplies and to fill the consuming market, it is not advisable even if it were possible for the farmer to build up his own factories depots and shops and so duplicate distributive machinery.

The farmer has in fact with regard to milk, lost the opportunity, which he still possesses with regard to eggs, to introduce orderly marketing and secure its financial benefits, and his best course appears to be to co-operate on the basis of small bargaining societies associated with the various factories and dealers, these small societies being further united in a strong federation to defend each society with the weight of all. A federation of this kind requires that members should be bound to act on the decisions of their elected bargaining committee. Otherwise the farmers

will have the appearance, but not the actuality, of power, which is more or less their present position. It would further be necessary to equip these small societies with machinery for cheese manufacture, partly as a means of profitable utilisation of surplus milk and partly as a means of disposing of the full bulk of members' supplies in the event of a disagreement with the distributors. The farmers would thus provide the distributors with a steady quantity of milk sufficient for the liquid market, while the distributors would be relieved of the responsibility of manufacturing the surplus, which, they so frequently maintain, is the chief source of their losses.

Apart from the co-operative manufacture of cheese as a by-product of the liquid milk industry, a certain number of societies exist of which the object is solely or chiefly cheese-making. These cheese-making societies are found as a rule in districts favoured either by climate or soil or by reputation of traditional skill for cheese making for example, Nottinghamshire and Derbyshire, where Stilton is made. Experience indicates that the range of each society should be small in order to minimise the costs of transport and to make the by-product, whey, easily accessible to members. Here again, a federation of these societies both for large scale selling and for mutual support, is necessary. Recently although not on a co-operative basis, individual makers of Cheshire and of Cheddar cheese have combined together for the safeguarding of the standard of their product and for its greater popularisation. As in the case of the wool societies, which grew out of breed societies, so these cheese federations may give rise to co-operative cheese manufacture, with the advantage that they will already be federated.

Under existing economic conditions the home manufacture of butter is of so small dimensions that no co-operative development can be expected.

THE NEGLIGIBLE STATUS OF CORN

The English corn producer is quite unorganised, and it cannot be said that, failing a great change in world production and movements of corn, any sufficient incentive exists for change on his part. For example, livestock and its derivatives represent 69 per cent of the value of our agricultural output, while corn represents only 10 per cent. In contrast with most other home produced agricultural commodities, the home production of corn is negligible in quantity compared with imports, and, so long as the English market remains free, the home producer cannot hope to affect prices in his favour, as these are established by the scale of production in distant parts of the world. That is, a hold up by the English farmer of his wheat would not seriously affect the home consumer. A considerable amount of English corn is, of course sold through co operative trading societies, but much the greater part is bought by small dealers, who bulk and, if necessary, particularly in the case of barley, and to some extent of oats, grade, and then resell to brewers and millers in larger lots. The corn merchant works on a very reasonable margin in a trade where competition for the commodity is not really keen. Further, the corn merchant not only buys the crop, but very frequently provides the seed and manures, and so a fairly satisfactory habit of exchange has grown up. The corn merchants themselves are closely limited in their bidding by world prices, and so have not tended to establish the "rings" so frequent in livestock dealing. It may be assumed, however, that the corn grower who, at harvest time, is still indebted to his merchant for the seed and manures that produced his crop, is not in a position to submit his harvest to the competition of other buyers, but the fact remains that the relations of corn grower and corn buyer are satisfactory. In very many cases,

without the long credit provided by the merchant, the corn-growing farmer would be badly off indeed. Something might be done by associating long credit schemes with co-operative trading societies, as a good number of farmers buy their requisites from private dealers owing to the existence of a debt or sell through the same channels to cancel an existing debt or to make certain of further credit in a coming season.

Hay and straw are sold either through the same channels as corn or through dealers who specialise in these commodities. While competition from abroad is felt only during an acute shortage, the market for hay and straw becomes every year more limited with the extension of motor as against horse traffic. No co-operative societies exist for the sale of this produce, nor can any great advantages be foreseen in attempting to form them.

THE NEED OF POTATO CONTROL

The home production of potatoes is about sufficient for home consumption, so far as the main crop is concerned, and competition from abroad is felt seriously only in preventing the price rising above a certain height when this extremely variable crop happens to be short in England. Unfortunately, while foreign importation precludes the English producer from receiving a very high price when his yield is low, no factors intervene to save him from an excessively low price when the yield is high, and in this respect, by co-operative organisation, the English farmer could do much to his own advantage. For example, in 1922, the wholesale price of potatoes fell to £1 per ton, which, even at the high yield of ten tons, must result in the loss of £15 to £20 per acre. By controlling the quantity marketed, a reasonable profit might have been available to every producer. No such machinery has been devised, however, and potato growing remains a gamble, although, as production is centred to

a great extent, so far as the large consuming centres are concerned, in some three or four relatively small agricultural areas, the problem of controlling the quantity marketed should not be impossible of solution. Unfortunately, the success of any such control depends upon its being so nearly complete that buyers operating with producers outside the organisation could be effectively threatened with a boycott of supplies. Such boycotting, however valuable to each producer, must be exceedingly difficult to attain. Nothing could be achieved save by a long process of education combined, no doubt, with an accumulation of funds by which the societies or federation could purchase and dispose of all surplus supplies at a remunerative price, by the manufacture of starch or alcohol, even though these manufacturing processes in themselves entailed a loss.

Hop growers, until recently, were in much the same position as potato growers in that production is seasonably variable while consumption remains fairly constant. Even now hop growers are not co-operatively organised but constitute an interesting attempt at a monopoly exercised by farmers. In contrast with the potato crop, the problem before the hop growers implies the storing or destruction of part of any excessive harvest. The hop growers by taking over the machinery of war time control, have succeeded in incorporating such a large percentage of growers that dealers, threatened with a boycott if they buy from outsiders, run the risk of securing insufficient supplies. As compared with the possible organising of potato growers the problem before the hop growers was rendered more simple by the fewer growers concerned and the even greater localisation of production.

BEET A NEGLECTED OPPORTUNITY

No co operative organisation exists for the marketing of sugar beet or the manufacture of sugar, although the National Farmers' Union have established the practice of collective bargaining as to price and conditions of delivery. In contrast with other forms of farm produce, no tradition of method exists, as the crop, save in insignificant quantities has been grown only during the past four years. It is singularly unfortunate that, during the period of high subsidy by the State, no efforts were made by the farmers to erect and operate co operative sugar factories. The capital requirement is large, it is true, and the English farmer, lacking experience even as a grower, must be much more severely handicapped in contemplating manufacture. As in the case of milk, the producer will probably be driven back to collective bargaining, strengthened by the same fact that the raw materials of the industry cannot be imported. Until the fate of the sugar-beet industry in England has been determined on an unsubsidised basis, it would certainly be unwise, now that the subsidy is in process of reduction, for the farmer to combine for co-operative manufacture, although co-operative organisation by the growers supplying each individual factory might well be preferred to bargaining, as at present on a national basis where local considerations cannot carry full weight.

Eighteen societies exist for the marketing of fruit and market garden crops. The annual value of fruit and vegetables produced at home is £18,000,000, of which these co operative societies handle the value of £302,000. Apart from co operative marketing societies, each grower usually consigns his produce to the large consuming markets without knowledge of the supplies already there, and, in the event of a slump of prices, has already borne the cost of transport and cannot economically fetch back his

consignment either for resale at a later date or for use for stock feeding. The practice, therefore, has grown up of selling co-operatively in the producing district to agents of the fruit and vegetable trade who come down from the large consuming markets. The advantages to the producer are obvious but the process of co-operative organisation has been greatly assisted by the fact that fruit and vegetable growers are fairly well concentrated in small areas, as, for example, in the vicinity of Evesham. A further development that might have been anticipated, the co-operative building of factories for jam making, even if carried no further than to ensure the most economical disposal of surplus produce, has not yet been attempted.

THE PRODUCER AND THE CONSUMER

In discussing the possible expansion of agricultural co-operation, not only must the complexity of existing channels of distribution and the skill of the distributor gained in the use of long established methods be borne in mind but the difficulties in which the farmer must be involved in taking over these functions, not only through lack of experience but through the diversity of home production. His problem is not that of the Canadian wheat grower or even of the Danish butter egg and bacon producer, the variety of whose produce is limited to two or three, or even one commodity. There is not to be found in England a farmer selling corn exclusively. He is almost certain to be a seller of straw, hay or cattle at least, and probably will be a seller of sugar beet, pigs, eggs and poultry as well. In many cases this diversity of production will be combined with dairying. In the case of a pasture farm, produce will consist of milk, with perhaps cheese or cream, livestock, wool, eggs and poultry, potatoes, sugar beet, with perhaps small quantities of corn.

If organisation is to be at all complete it will necessitate, if

BEET A NEGLECTED OPPORTUNITY

No co operative organisation exists for the marketing of sugar beet or the manufacture of sugar, although the National Farmers' Union have established the practice of collective bargaining as to price and conditions of delivery. In contrast with other forms of farm produce, no tradition of method exists as the crop, save in insignificant quantities, has been grown only during the past four years. It is singularly unfortunate that, during the period of high subsidy by the State no efforts were made by the farmers to erect and operate co-operative sugar factories. The capital requirement is large, it is true and the English farmer, lacking experience even as a grower must be much more severely handicapped in contemplating manufacture. As in the case of milk, the producer will probably be driven back to collective bargaining, strengthened by the same fact that the raw materials of the industry cannot be imported. Until the fate of the sugar-beet industry in England has been determined on an unsubsidised basis, it would certainly be unwise, now that the subsidy is in process of reduction for the farmer to combine for co operative manufacture, although co operative organisation by the growers supplying each individual factory might well be preferred to bargaining, as at present on a national basis where local considerations cannot carry full weight.

Eighteen societies exist for the marketing of fruit and market garden crops. The annual value of fruit and vegetables produced at home is £18,000,000, of which these co-operative societies handle the value of £302,000. Apart from co operative marketing societies, each grower usually consigns his produce to the large consuming markets without knowledge of the supplies already there, and, in the event of a slump of prices, has already borne the cost of transport and cannot economically fetch back his

consignment either for resale at a later date or for use for stock feeding. The practice, therefore, has grown up of selling co-operatively in the producing district to agents of the fruit and vegetable trade who come down from the large consuming markets. The advantages to the producer are obvious, but the process of co-operative organisation has been greatly assisted by the fact that fruit and vegetable growers are fairly well concentrated in small areas, as, for example, in the vicinity of Evesham. A further development that might have been anticipated, the co-operative building of factories for jam-making, even if carried no further than to ensure the most economical disposal of surplus produce, has not yet been attempted

THE PRODUCER AND THE CONSUMER

In discussing the possible expansion of agricultural co-operation, not only must the complexity of existing channels of distribution and the skill of the distributor gained in the use of long-established methods be borne in mind, but the difficulties in which the farmer must be involved in taking over these functions, not only through lack of experience, but through the diversity of home production. His problem is not that of the Canadian wheat grower or even of the Danish butter, egg and bacon producer, the variety of whose produce is limited to two or three, or even one commodity. There is not to be found in England a farmer selling corn exclusively. He is almost certain to be a seller of straw, hay or cattle at least, and probably will be a seller of sugar beet, pigs, eggs and poultry as well. In many cases this diversity of production will be combined with dairying. In the case of a pasture farm, produce will consist of milk, with perhaps cheese or cream, livestock, wool, eggs and poultry, potatoes, sugar beet, with perhaps small quantities of corn.

If organisation is to be at all complete, it will necessitate, if

on a commodity basis, each farmer being a member of a considerable number of societies. How far this is practicable is a question that requires very careful consideration before attempting a revolution in existing methods of distribution although, with regard to almost every commodity it is clear that intelligent co operation would be very much to the farmers' and consumers' advantage by making distribution more efficient and by improving the quality of output. Efficiency can hardly be imagined on other than a commodity basis. Perhaps the problem of general reorganisation of which the necessity is admitted is really beyond the power of the farming community and requires the collaboration either of distributor or consumer. Save with regard to milk, the distributor has done nothing. The distributor endeavours to secure a margin on his dealing and this does not necessarily involve cutting down the number of processes. As has so often been suggested the eventual solution appears to be in the linking up of producers co operatively organised, with the great industrial co operatives who are able to make use of the total output of the English farmer. Working unaided and on his own initiative, the English farmer has co operated to an almost negligible extent with regard to certain commodities for example, livestock dairy produce wool eggs and poultry and fruit, while, with regard to such major items of his output as corn hay, potatoes and sugar beet, no co operative organisation whatever has been attempted save in so far as some of these commodities are handled by co operative requisite societies.

In the long run, the interests of the producer and consumer are alike, particularly as the English farmer is accustomed, unlike farmers in many other countries to realising that his problem is to produce his goods as cheaply as they can be produced and transported to England by any foreign competitor. It would be well, now, if he would study the economies to be gained by more

efficient processing and marketing, with a view to a working understanding with the industrial co-operatives whose extensive organisation can provide an assured market, and, in many cases, is capable of providing capital and credit to enable the farmer to build up a machinery to work in conjunction with it. It would then be unnecessary to build up a separate sales service, as one supplementing that of the industrial co-operatives would suffice. The support to be gained by working with an established co-operative syndicate would be invaluable to the farmer, although, at the present moment, he does not realise the advantages of such a course, both to himself and to the consumer. That is a matter of time and education. Co-operative interworking with the industrial co-operatives will no doubt be by gradual small increments, which may constitute eventually a sufficient foundation to enable producer and consumer to work together in a single federation, by which a market would always be available before produce was moved, thereby eliminating those local and blind movements which at present constitute the chief source of waste.

IRELAND IN THE NEW PHASE

BY

H F NORMAN

It may be assumed that the reader is already interested, or is prepared to be interested, in agricultural co-operation itself, and, following from this, it may be presumed that he includes Ireland within the scope of such interest. There is reasonable ground, indeed, for anticipating that a serious student of the movement will do so, seeing that it was in Ireland that the idea for which the Horace Plunkett Foundation stands was first evolved, and that the application of that idea, which involves a rural philosophy having world-wide potentialities, is of much more than local importance. It is not, however, within the province of this article to detail the particular contribution of the Irish pioneers to rural sociology¹. I must confine my own observa-

¹ These aspects of the movement are set forth in Sir Horace Plunkett's own words in his pamphlet, "The Horace Plunkett Foundation: Its Origin, Principles, and Programme" as follows. The Foundation stands for—and bases its whole scheme of work upon—a rural philosophy which has long been preached and practised in Ireland. Its distinctive feature is to be found in its approach to the rural problem. It demands that agriculture shall be regarded and treated from three points of view—technical, economic and social. As an industry, agriculture must be levelled up to the efficiency of urban industries by the application of modern science. The machinery to effect this is chiefly the concern of the State. As a business, agriculture must also be made efficient and economic. The machinery required for this purpose can only be organised by voluntary effort among the farmers, and this is to be achieved by the substitution of combined for isolated action, whenever and wherever combination pays. This obvious reform is, as will be seen below, the crux of the rural problem. Lastly, rural life must be socially and intellectually improved, so that it

tions to the more recent developments of the work in the country of its origin.

The history of agricultural co-operation during the few years preceding 1926 has been told by Mr R. A. Anderson in the last *Year Book*. Since then certain important developments have occurred, and they indicate that we have passed

will resist the "lure of the city" which now, too often, draws away but the unenterprising and dull. Here, again, the work is done voluntarily by individuals and social service associations, although the State may render valuable assistance by a redirection of rural efforts. In Ireland we have a convenient formula for the solution of the present rural problem on its three sides: Better Farming, Better Business, Better Living. . . . The first essential of Better Business is the organisation of farmers for buying, selling, credit, insurance and all other purposes which they have to deal with the trading community at large. Furthermore, they must be organised into co-operative societies, and not into joint stock companies. Until this is done, much of the scientific teaching provided by the State will be restricted in its practical results. Farmers will not go to the trouble and expense of applying science to their industry, unless they have sufficient control of the business of distribution to derive the full share of the profit resulting from their increased production. So long as agriculture is the only unorganised interest, the great majority of farmers will have to buy everything they require in their industry at retail prices, sell what they produce at wholesale prices, and get working capital upon terms wholly inapplicable to their business. This false economy not only

Farming and Better Living. And, let it be repeated, Better Business is Co-operation.

IRELAND IN THE NEW PHASE

BY

H F NORMAN

It may be assumed that the reader is already interested or is prepared to be interested in agricultural co operation itself and following from this it may be presumed that he includes Ireland within the scope of such interest. There is reasonable ground indeed for anticipating that a serious student of the movement will do so seeing that it was in Ireland that the idea for which the Horace Plunkett Foundation stands was first evolved and that the application of that idea which involves a rural philosophy having world wide potentialities is of much more than local importance. It is not however within the province of this article to detail the particular contribution of the Irish pioneers to rural sociology¹. I must confine my own observa-

¹ These aspects of the movement are set forth in Sir Horace Plunkett's own words in his pamphlet *The Horace Plunkett Foundation Its Origin Principles and Programme* as follows. The Foundation stands for—and bases its whole scheme of work upon—a rural philosophy which has long been preached and practised in Ireland. Its distinctive feature is to be found in its approach to the rural problem. It demands that agriculture shall be regarded and treated from three points of view—technical economic and social. As an industry agriculture must be levelled up to the efficiency of urban industries by the application of modern science. The machinery to effect this is chiefly the concern of the State. As a business agriculture must also be made efficient and economic. The machinery required for this purpose can only be organised by voluntary effort among the farmers and this is to be achieved by the substitution of combined for isolated action whenever and wherever combination pays. This obvious reform is as will be seen below the crux of the rural problem. Lastly rural life must be socially and intellectually improved so that it

tions to the more recent developments of the work in the country of its origin

The history of agricultural co-operation during the few years preceding 1926 has been told by Mr R. A. Anderson in his article in the last *Year Book*. Since then certain important developments have occurred, and they indicate that we have reached

will resist the "lure of the city" which now, too often, draws away all but the unenterprising and dull. Here again, the work is best done voluntarily by individuals and social service associations although the State may render valuable assistance by a redirection of rural education. In Ireland we have a convenient formula for the solution of the modern rural problem on its three sides: Better Farming, Better Business, Better Living. The first essential of Better Business is the combination of farmers for buying, selling, credit, insurance and all other purposes when they have to deal with the trading community at large. Furthermore, they must be organised into co-operative societies, and not into joint stock companies. Until this is done much of the scientific teaching provided by the State will be restricted in its practical results. Farmers will not go to the trouble and expense of applying science to their industry until they have sufficient control of the business of distribution to derive their full share of the profit resulting from their increased production. So long as agriculture is the only unorganised interest the great majority of farmers will have to buy everything they require in their industry at retail prices, sell what they produce at wholesale prices and get working capital upon terms wholly inapplicable to their business. This false economy not only restricts the farmer's income but reacts unfairly upon the labourer, as the farmer is thus prevented from paying wages comparable with those paid in organised industries. Until the farmer and labourer begin to be paid more adequately for the services they render—until they no longer feel that all other forms of industry and commerce offer better "chances"—it is difficult for the social reformer to set about the improvement of living in the countryside. But it is a matter of experience that the practice of co-operation by the members of a rural community fosters and develops the *co-operative spirit* which the social worker can always turn to account when he wishes to bring them together for the higher purposes of social and intellectual advancement. Thus Better Business is the foundation alike of Better Farming and Better Living. And, let it be repeated, Better Business is Co-operation.

a new turn in the road. The ultimate destination, indeed, is not in doubt for the country which devised in the Agricultural Organisation Society a unique means to attaining the rational combination of State aid and self-help. Some choice of future routes, however, is under consideration as this article is being written, and it is important to consider the next approaching stages in our co operative venture in the Irish Free State, whose first Government, under President Cosgrave, has actively participated in the co operative development of our principal industry. The figures published in the last *Year Book* were those for 1923. There has been progress in 1924 and 1925, and new initiative in 1926 1927, though the statistical particulars appended to this *Year Book* may not make this clear on a casual comparison with those published a year ago. A decade of disturbance (1915-1925), with the dislocation and confusion of aim and general insecurity inseparable from a concentration upon political objectives and the consequent withdrawal of thought and energy from the sphere of economics, affected the whole business situation detrimentally. To add to these serious checks the slump in trade in Britain and in agriculture almost everywhere made a repair of the ravage caused by the strifes and distractions through which the nation has passed extremely difficult.

These facts are of course, reflected in our statistics, but it is necessary briefly to explain some of the salient facts. It is of some importance to assess the national significance of the movement, and this involves a few statistical references. In citing these, a word or two of caution is necessary. Many societies failed during our recent troubles to furnish the I A O S with their trade returns. In a few cases this is accounted for by the burning of books during the troubled times. In others, there is no excuse except indifference. In a minority of societies, therefore, estimated figures have been adopted, but this has been done with

IRELAND IN THE 1920s

care, and the reasoning from the incompleteness

The outstanding statistical fact is the continued predominance of dairying in the movement as a whole. Thus in 1925 the societies return a trade of £4,396,225—£5,446,962—roughly four fifths. It was in the same year a business of the cultural Wholesale Society¹ approximately sterling, but this mainly represents buying the I A W S and its federated agricultural which may be considered covered in the trade. The business done by the Irish Co-operative its society customers is omitted also from the which is only the *external* turnover of the be necessary, however to include the give the movement full credit for all its trade add £40,000 approximately representing credit societies to their members.

Now, the importance of the figures quoted trade of the dairying societies will be better understood is realised that in the same year (1925) our export of butter to Great Britain was £2,615,529. It is true turnover from these societies (£4,396,225) represents trade in domestic or agricultural commodities.

than dairying. It remains, however, that the organised farmers produce a turnover equivalent to—perhaps in excess of—the creamery butter export from the Irish Free State. That export is one of the firmest bases on which our national economy rests. Moreover it may be of interest to point out that, although the dairying business done in 1925 was less than that for 1924 (£4 457.723) it was greater relatively, if measured against the creamery butter export for the earlier year. In short, since butter making is one of the principal sources of our agricultural wealth, the co-operative dairy societies organised by the I A O S occupy a very important place in the total production of the State.

It is not surprising, then, in view of these facts, that the Society's attention should have been concentrated upon the importance of the relation which this aspect of its affairs bears to the whole movement.

CO-OPERATION AND THE STATE

Before discussing the new developments in regard to co-operative dairying inaugurated during 1926-27, and in progress as I write it is, however, necessary to review briefly the recent relations between the movement and the State. Readers of the 1926 *Year Book* will have realised that, from the inception of the Irish Free State as a governmental entity, a policy friendly to agricultural co operation was pursued by the new Ministers, and in particular by the Minister for Agriculture, Mr P Hogan, himself a convinced co operator. The Department of Agriculture, under his auspices, recognised the value to the State of the work to which financial support had already for some years been accorded by the British Treasury, thanks to the understanding sympathy of the Development Commission. But the first Irish Ministry did more. With rare imaginative insight it associated, along with the continuance of financial support to the I A O S

in its educative and organising work, a constructive policy for relieving farmers from the acute difficulties which had overtaken many of them. This began in a small way. Owing to the heavy mortality in livestock, due to fluke and other natural causes, amounting in many cases, after two or three severe winters, to a complete denudation of their farms, many of our small farmers were threatened with immediate disaster.

As a measure preliminary to utilising the I A O S and the machinery it provided for making advances through credit societies to these sufferers for the purchase of new stock, and for developing other aspects of his agricultural policy, Mr Hogan invited the Committee of the I A O S to adjust its circumstances to changing conditions by a reconstruction of its constitution and a simplification of its rules. The new scheme took a couple of years to work out and, on obtaining the ratification of its General Meeting the Society was reconstituted in 1926, by Special Resolution, under the Industrial and Friendly Societies Act, under which it has functioned from its earliest years. Following this and Mr R. A. Anderson's retirement from the Secretaryship after a generation of arduous work (during which co-operation, from being to many a fanciful concept, took definite form and, as we believe, a permanent practical hold on the mind and energies of Irish farmers), a new Secretary was found in 1926, in Dr Henry Kennedy (D.Sc.). A new and smaller Committee was elected under a new constitution, upon which those of the original pioneers of the movement who are still living were re-elected, including Sir Horace Plunkett as President, the Rev. T. A. Finlay, S.J., Vice-President, Senator Sir N. T. Everard, Mr Dermot O'Brien and Mr Anderson.

These arrangements completed, the Government agreed to make a subvention for the year 1926-27, renewable annually on the estimates, towards the work of the Society, subject to certain

agreed conditions whose object is to work out an agricultural policy in which, to apply a key phrase used by the President of the I A O S , " State aid shall evoke but by no means become a substitute for self-help " Just how this result can be obtained will be discussed later It is sufficient now to say that the close of the first generation of the movement saw its work justified, approved and advanced by the Government of Saorstát Eireann, without any political or other opposition—a unique fact, I think in Irish history We now find a new generation considering with renewed interest the next phase in the history of Irish agricultural co operation

THE NEXT PHASE—MARKETING

For reasons I have tried to make clear, that phase, considered in its purely practical relations, is mainly concerned with the butter industry Those who are familiar with the conception of a co operative organism composed of individual farmers organised into associations (societies) for the joint production of a finished product (such as butter) from the raw material (milk) supplied by the members and of the reintegration of such societies into a selling body (" federation ") through which the total product can be marketed will understand that the objectives of the I A O S can only be fully attained when the second of these two stages has been reached It was much to have enrolled some scores of thousands of farmers into dairying societies in which the whole of the profits arising from the sales made on their behalf by the local association were paid to the milk supplying members, either as the maximum obtainable market price of the milk as " dividend " calculated in proportion to raw material supplied, or as interest fixed by rule at 5 per cent on the supplier-members' capital, or in all three forms This in itself did away with exploitation by capitalist proprietors

But these societies did not cover the whole of the dairying areas. Moreover, they competed against each other in some of them. Even where no direct competition arose, the lack of complete uniformity in the quality of the Irish make tended to a deterioration in price, and marketing competition aggravated this. Butter sold in small quantities by local societies failed not only to lead, but too often even appreciably to influence, the market, and "Irish Creamery Butter," instead of being a trade designation for the best butter in the world, which much of it is and all of it might be, became identified in the minds of wholesalers and retailers with an uncertain product of second-grade quality and having no distinctive, authoritative qualification to assure for it a price equivalent with its merits.

It must not be supposed that no efforts were made to obviate these difficulties. So far back as 1893 the Irish Co-operative Agency Society was formed for the purpose of linking up the dairying societies into a strong central selling body for the whole movement. It had in the late Lord Monteagle a Chairman who, from the earliest days of the movement, worked and planned for its success with rare devotion. But the Agency Society only obtained a fraction of the support which should have been secured for it, and it is only today that the necessity for considering the co-operative dairying industry as an integral whole is being realised and steps are being taken which promise an effective control of virtually the whole of the creamery butter of the Irish Free State.

A CLEAN SLATE FOR CO-OPERATION

Two independent but coincidental developments to bring about centralisation and a consequent measure of control were started last year. They are in progress as I write. The I.A.O.S., finding the time ripe for taking over the principal proprietary interests in the best dairying districts, at once recognised that if

an approach to the proprietors for the purchase of their buildings and machinery and for the taking over of their business on co-operative lines were to be successful it would be essential that the purchasing co-operative farmers should be put in a position to finance such an enterprise. They applied to the Government therefore for an advance for the purpose. To this application which was a logical development of the Ministry's policy the Government agreed and the *Dáil* (House of Commons) passed the necessary initial financial Resolution *nem con*. Moreover the response of farmers to the policy pursued on their behalf exceeding the anticipations of those engaged in organising the new enterprise a further Vote became necessary to provide them with the credits essential to making a rapid start. Loan capital in addition to shares is necessary in a new venture like this and this should easily be procurable ultimately—if not through the joint stock banks then from the new Agricultural Credit Corporation to which I shall refer later. The Vote is only needed to bridge the time between an immediate purchase and the perfecting of the organisation and it is satisfactory that with the exception of certain questions framed in a critical tone by one Deputy not representing any political group no opposition was raised.

By these steps now in process of completion the dairying farmers in the Irish Free State may rapidly become master in their own house the competition for milk between proprietor and co-operator will be eliminated to the immense gain of the producers who could hitherto be played off against one another. Indeed the whole industry can be synthesised through the organisation of new societies the closing of superfluous centres of manufacture and the economic redistribution of those which remain—adequate and essential for covering the whole of the best dairying areas.

Nor is this all. The way is also being cleared for the adoption of the principle of conjoint marketing or federal sale as it is

sometimes called The methods now planned to effect that can only be briefly sketched here A new body called " Irish Associated Creameries, Limited " (I A C) has been registered, to which about two thirds of the existing dairying societies have already adhered and which it is anticipated new societies will immediately join, and others of the older societies also, until, in a comparatively brief time, the creamery butter of the State will all, or virtually all be marketed through this body, whose operations are expected to begin with the opening of the 1928 butter season The organisation of this body is a joint enterprise. The I A O S , of course, was involved in its inception So, too, was a body which represents creamery managers as the I A O S. represents the farmer membership Realising that the time had come to rebuild the industry they have helped to develop, the Irish Creamery Managers' Association showed its public spirit by helping to start the new body

CONSTITUTION OF THE I A C

The constitution of the new body the I A C , which is open both to societies and to individuals is democratic shareholding being proportioned to the amount of trade contributed to the joint venture, voting being by membership, not by capital, payment of interest being fixed and limited by the rules, administration being in the hands of an elected committee, and fundamental rules being subject to a majority vote at General Meetings In these rules subject, may I repeat, to alteration only by the General Meeting the I A C has followed in the main the model first set up in Ireland by the I A O S —the rules for all of whose affiliated societies were originally based upon those of the English Co-operative Union, modified only when and as circumstances showed that minor alterations were necessary

The regulations between the I A C and its constituent

members will be subject to a binding, terminable and renewable contract. Three years has been fixed as the initial period, and within that term it is part of the agreement that all butter produced by the member societies for export to Great Britain shall be sold through the I A C with the exception of 6 cwt per week (no single consignment sold outside the contract to exceed 3 cwt). Payment for the butter so marketed will be made within a fortnight of the sale excepting in the unusual event of butter being cold stored during a severe slump, and on this an advance may be made, but it is the policy of the organisation to aim at "feeding" the market on the system now generally called "orderly marketing," and not to cold-store whenever that usually undesirable course is avoidable.

The system, it will be seen, is simple but comprehensive, sufficiently precise to effect the advantages usually secured by control conditions but not so inflexible as to prove arbitrary to the producers irksome to the public or unworkable through the usual existing trade channels. Thus, whilst it is contemplated that payment to producing creameries shall be on the average market price received at the date of marketing, for the total produce sold, power is reserved to the Association to pay special prices in exceptional cases for special quality.

Until the scheme is actually at work it would be rash to predict for it the perfect degree of success which its initiators are rightly setting themselves to work towards, but some palpable advantages inherent in the scheme may be briefly indicated. With the elimination of certain risks (and in chief the risk of exploitation) and of such uncertainties in price as arise when butters of unequal qualities are marketed in competition, or on consignment, in uncertain quantities, under a common designation and on a market they have helped to upset, there should follow increased stability and with that a new confidence on the part of the farmer

that he will be duly reimbursed with the highest price the market allows. He should follow this up in a spirit of new zeal by breeding the best cattle, treating them in the best way, and giving the creamery the richest milk our country produces. It will be within the power of the creamery to make of this best milk the best butter (using that simple superlative for once, in an absolute sense), and it will then be for the I A C to see (by supervision, instruction, and, above all by price results) that adequate compensation is given to the farmer for his improved effort, to the local creamery for intelligent management, and to the marketing body itself, by an expanding and successful trade, for its knowledge, skill and efficiency. It is not to be supposed that everything will go right from the sale of the first pound of butter thus marketed, but even a short time should show improvement, and in a reasonable time the whole make of Irish creamery butter should come into its own. Moreover a body acting for virtually the whole output of the Irish Free State should in time profoundly affect the butter industry of the State. It should bring about more rational transit conditions from the standpoint not only of the producers but of the public and even of the railway companies themselves. For facilities in respect of refrigeration and transit which are desirable and even essential to success, are frequently not a commercial proposition when sought for on behalf of fragmentary uneven and sporadic business. But with the whole industry acting as one powerful commercial unit such facilities cease to be concessions. They become the normal rule of the road.

CREDIT SOCIETIES AND STATE AID

The reconstruction of the I A O S and the new scheme just discussed have thrown upon a small staff, also engaged in the ordinary duties of organising inspecting and advising societies new and old, an exceptionally heavy burden of work, to which

there was added an additional duty arising out of the Government's credit scheme, already briefly indicated. Students of the Raiffeisen System (adopted, with modifications, in Ireland for the organisation of credit societies) will be interested in the Government's utilisation of that administrative form as a basis for making loans to farmers who need to restock their farms. They may not perhaps approve of the formation of an *ad hoc* society merely for the purchase of cattle, and whilst the I A O S has accepted the responsibility of organising a few such societies in districts where no other means could be found, it is hoped that these societies will develop normally and be utilised as a basis for short-term loans, as other credit societies are used, for all the occasions upon which a nine to eighteen months' loan is so often a boon or even a necessity.

Meanwhile, a number of societies have been formed in connection with the Government's credit schemes, of which there are two. In the one, the Department of Agriculture makes advances to approved societies, interest free, for three years, in the proportion of £2 for each £1 locally deposited in the society, in the other, where deposits are not obtainable, advances are made at 3 per cent. In both schemes the credit society lends to its farmer members at 5 per cent. Profits are put into an inalienable Reserve Fund. The State retains the right to recall advances if they are improperly utilised or badly administered, to lessen the period of repayment, to decide the amount they advance, and to satisfy themselves that the money is properly handled. In both schemes a recommendation from the I A O S is a prerequisite of the advance, and satisfactory reports from that body a condition of its continuance. The amounts so far advanced are small, the aggregate is just under £70,000 and the average per society £1,400 for some fifty societies old and new, but if the scheme achieves its objectives, the co-operative credit society considered

as a social service will have received a needed impetus. The system had suffered during the war and post-war years from the inability of the I A O S to organise new societies or give the old ones the inspection they needed (services it is impossible to render where an almost empty treasury demands that money shall only be spent upon societies which can give some reasonable monetary return, as credit societies cannot do), and it had reached a point where its very success in the years of boom, by enabling farmers to buy cattle and resell them profitably had tempted many to sell off their stock, neglect their society, and only return to seek its help too late, after it had been starved by this neglect, beyond the stage at which recuperation could be effected without complete reorganisation. Believing, as I do in the value of this type of credit for small farmers, I watch with a hopeful interest (though not unmixed with solicitude) for the ultimate success of the Government's schemes a success which in my judgment is dependent largely on there being sufficient money available for adequate inspection, such as will check tardiness in repayment, duplication or renewal of loans inefficiency in secretarial or committee work, or (more than all else) the application of the loans to purposes other than those economic or self reproductive purposes for which Raiffeisen Schulze Delitzsch, Luzzatti and the other pioneers devised their ingenious schemes.

THE BANKING COMMISSION'S REPORT

It would not be possible within the scope of this article to cover the whole field of co-operative credit in Ireland, still less to discuss those large problems of agricultural credit generally upon which the Banking Commission appointed in 1926 have reported so fully and so much in accord with the evidence of the several witnesses who approached the question of farm credits from the standpoint of co-operative principle and practical

experience. I can only record a few outstanding results of the Banking Commission's Report. It had as its Chairman a man of wide knowledge and tried experience in Mr. H. Parker Willis, assisted by other noted experts; the Chairman of the Sub-Committee on Agricultural Credit, Mr. Lionel Smith Gordon, a member of the Horace Plunkett Foundation, had had the double experience of being both a member of the Committee of the I.A.O.S. (on whose staff he had first served as an Assistant Secretary) and of being Secretary of the National Land Bank, an organisation originally formed to facilitate the purchase of land on co-operative lines.

That part of the Commission's Report which dealt with the farmers' problems has recommended the utilisation for short-term loans of societies of the existing type (which work on unlimited liability and build up an inalienable reserve fund, but can be adapted to limited liability with small share holding and strict limitations of interests on share), and its approval of the system is valuable. Its chief recommendation, however, is intended to go beyond the credits needed for the ordinary working capital of the farm, and, in definitely recommending the formation of an Agricultural Credit Corporation to facilitate long-term agricultural credits, it set the Government a head line which they were prompt to follow, the Agricultural Credit Act, 1927, providing the machinery for such a corporation, for which the public will be asked to provide capital in shares, the Government making up any deficiency below the minimum of £500,000 offered for subscription—£300,000 by the public and £200,000 by the Irish banks. A system of chattel mortgages has been devised to meet the needs of farmers requiring to raise long-term loans which present banking facilities do not cover, but for which the business of farming is usually a good cover. It is hoped that productive co-operative societies will be able to raise loans under the Act.

It is too soon to forecast probabilities, as the machinery for running the Corporation—registered on the day preceding the writing of this article—has not been assembled yet. But the need for more capital in the constructive work which the Corporation sets out to accomplish, some of which is detailed above, is considerable. It is at least to the good that, partly through the activities already discussed here and partly no doubt because of the attention devoted by the Commission the Government the I A O S and the Press to the farmer's needs joint stock banks which had grown somewhat farm shy of late after the difficult experiences inevitable in an agricultural slump, have recently shown a renewal of interest in this essential branch of the financing of industrial Ireland.

As will have occurred to the reader the great creamery industry in its new developments will be in need of continuous and increasing credits and whilst the Government are helping in this (and farmers themselves are also expected to do so) no one who understands the farming mind will expect the tiller of the soil to find all the necessary cash. As to Government experience proves that absolute dependence should not be placed for the financing of the movement upon the State alone and our hopes in Ireland must be for a judicious mixture of self help and State aid with a continuance on the part of the Government of a readiness to utilise and at the same time to foster agricultural co operation.

PROBLEMS OF THE RURAL "STORE"

The Agricultural Credit Act moves in that direction although it estops from participating in the facilities to be provided for co operative societies such of them as deal in domestic requirements, i.e. the so called rural co-operative 'stores'. Now, the problem of this type of co-operation is fraught with difficulty. No thinking friend of the working farmer challenges the necessity

of liberating him from the imposts on his industry involved in unnecessary middle agencies whose profits make a toll he cannot pay. But the distributive society as a "seed and manure agency," pure and simple, has not proved adequate to protect him. Not only must it be supplemented by a trade federation or Wholesale Society, accepting moral obligations, hitherto very often only observed "in the breach," it must do a business big enough to meet overhead expenses, it must, if it would retain the farmer's support, obtain for him other commodities besides those he puts into the land. But coal and feeding stuffs bring scarcely more money into a society's till than they take out of it. Moreover the farmer who does not purchase the raw materials of his business from the local dealer will often have to pay, in the high charges levied upon his domestic purchases, for this lack of subservience. He may even be boycotted or refused necessities in the local shops. The agricultural society is thus driven to undertake a domestic requirements business.

But this involves better business knowledge than is usual amongst the farmers who constitute committees of management, and who are thus driven to rely almost wholly for success upon a manager who if well paid, constitutes a heavy charge upon a small business and if underpaid is seldom so efficient as not to be dear at the price. This problem may settle itself, as the somewhat similar question of providing creamery facilities in relatively small milk-producing areas has done, by the adoption of the principle of a "central" with a ring of "auxiliaries" raying out from the centre. Or our Wholesale Society, which has had less support than its courageous struggle to free farmers from the exploitation of petty piracy deserves, may devise a scheme in which an assured business will be followed by relative immunity from the risks at present run. However the future settles itself, the I A O S cannot, I think, leave the question where it stands today.

A business of over £800 000, the turnover reached in each of the years 1924 and 1925 is neither big enough to be satisfactory nor so small that it may be ignored, and this aspect of the movement cannot permanently be overlooked

In our existing circumstances the motto "first things first" has had to be observed, both for economic and political reasons, and, as we have seen, the first things are dairying and credit. But as soon as these outstanding questions are in a fair way of being settled, a demand will almost certainly arise to apply co-operation more persistently in those fields of action where dairying is not the key to the local agricultural economy and where the credit society will not in itself put the farmer who works a barely economic holding on his feet. Whether by developing a new type of agricultural society or by helping him to market produce such as sheep, pigs, eggs, wool and perhaps surplus crops, his needs will claim attention. Sugar beet is encouraged by the State, but has not been co-operatised as yet. Eggs are a source of great potential wealth in Ireland. Sheep are a fairly paying stock, but the wool is seldom efficiently marketed. Bacon is a staple industry and three societies are working it co-operatively, the latest comer Irish Meat Limited having started a promising business on broad but cautious lines during the current year.

NEED OF NEW CO-OPERATIVE LAW

These are the directions in which new developments are to be expected once the innovations I have tried to sketch have struck sufficiently deep roots and evince enough evidence of growth to warrant the diversion from them of the thoughts and energies of the few workers on whom the initiation of new effort devolves. For the moment these innovations make insistent demands, and the success of any other new adventure will be affected if not determined by their results. These results must turn in

the main, I think, on three conditions a moral, an economic, and, in the non-political sense, a political condition. Taking these in inverse order, it has been seen that the Government has interested itself both legislatively and administratively in co operation. But the financial resolutions which enable farmers to co operate dairying and the Agricultural Credit Act are, we may assume, only instalments of a wider policy. In fact, a Co operative Bill is overdue and its early inception is anticipated. Neither the Industrial and Provident Societies Acts, nor those provisions of the Friendly Societies Acts which were improvised by the British Treasury over thirty years ago to enable credit societies to obtain their semi-incorporate (and not very adequate) powers, cover between them the contractual and other requirements of co-operative legislation. Most of the Dominion legislatures have adopted co-operative laws. Grain, tobacco, dairying, in fact the staple crops of two hemispheres, are provided for by legislative enactments, not only within the British Commonwealth but in greater or lesser degree in the United States, most of the South-American Republics and the Balkan and Succession States of Europe. It is inevitable that in Ireland, too, new conditions should involve new legislation.

Whether and how far it will prove possible to tighten the obligation of the farmer to his society and of a society to its central organisations without loss of initiative, independence and the economic *morale* which proceeds from these industrial virtues, I am not in a position to prophesy. But if twenty-nine years' knowledge of the strengths and weaknesses of this movement (which I became acquainted with during its first decade of tried and uncertain life and which I now know for what, even in a changing world, one may call a permanent part of our national economy) has taught me anything, it is that, however urgent it may be to strengthen our contractual system, to set the pace for

efficiency in our farm business, and to adjust the financial burdens and obligations to be borne by co-operative farmers, as well as to assure to them the full and equitable fruition of their efforts—all of which I assume our new co-operative law will contemplate—none of these things are as vital as two other conditions, each of them essential to any movement which intends to outlive the generation in which it is first conceived. The first of these is the continued existence of a voluntary organising body independent of the State but interdependent, each with each, for mutual guidance, assistance, perhaps friendly criticism. It will be to the State's interest to provide necessary funds for a body which, as not itself trading for profit, shall have no interests clashing with co-operative principle or corrupting co-operative practice. Only so, experience proves, will the best be got out of the farmers, and therefore out of the land. But it will be to the farmer's interest to see that his Organisation Society is not solely dependent upon the State. Governments and parties come and go, the land and the farmers remain the indestructible basis of the material and moral wealth of the nation. The existence of an organising body is virtually essential to a system at once so stable and so flexible as agricultural co-operation which is neither a fixed and unvarying dogma like State socialism nor merely a fluctuating empiricism, like undiluted capitalism. By the device of the Agricultural Organisation Society Ireland has made a contribution to rural civilisation. It is for future Irish Governments to continue and extend this simple scheme, neither discouraging nor dominating one of the best safeguards of practical democracy.

But there is one thing of more value than any organisation, that is the *morale* of the farmer himself. I have adverted to independence. We need even more to develop loyalty, which the untrained mind is liable to esteem a merely "sentimental" quality. It is in fact a most practical one, if somewhat complex

in its implications. Unless the members of a co-operative society develop a sense of solidarity, and with it an understanding that each of them should think of a unit in which he and others must be ready to make common sacrifices for the common good, if he is to reap ultimate advantage the taunt that co-operation is general and co-operators few will be merely a prelude to ultimate failure. Those who have followed the history of the movement either in Great Britain or in Ireland will, I think agree that this is our weak spot. There have been splendid exceptions, but the habit of allowing others to take the early and heavy share of the financial risk in organising a society, the tardiness to give it all one's business or one's raw material until one is assured that "the neighbours" will do so, the readiness to reap where one has not sown—not confined to any country—make it essential that the organising body must try to devise more equitable financial methods for its offspring and teach them to distribute the business burdens equitably over the membership. Thus, however, it can only do if it is itself effectively supported. Every affiliated society should realise that unless it supports the central body that body will either cease to function or it will be thrown more and more upon the State, until, in the end, it will become, at the best a quasi Government body and not a farmers' organisation. This is an aspect of the situation which people who have more leisure than their neighbours, and whose education and standing in their own countryside gives them influence, should consider.

THE GALLANT FIGHT OF THE U A O S

I desire before closing this review of present tendencies in Ireland to emphasise the appreciation and sympathy with which we who work outside it, watch the fine effort of a smaller, younger organisation than ours—the Ulster Agricultural Organisation Society—to continue the tradition and develop the practice which

the six counties took over from the I A O S at the date when partition altered the course of Irish co-operative history. Senator Harold Barbour, the President of the U A O S, and his fellow-committeemen have had an uphill struggle in carrying on the work with meagre resources, at first with no State assistance and ultimately with a grant of £200, which the last published report states, with mild acerbity, "was accepted with regret because it was entirely inadequate to allow for the appointment of an organiser who could devote his whole time to visiting the societies." That progress was possible in the U A O S is due (after the fact that agricultural co-operation is too sound a system not to justify itself where it is applied with discrimination) to the enthusiasm of a few public spirited supporters and to the zeal and unflagging attention of a staff of two. Yet progress there has been. Of course, the movement within the area has its weaknesses, and what I have written in regard to the farmers organised under the ægis of the I A O S applies in some cases there, perhaps even more markedly. But if the support of the parent body is not so great as optimism might anticipate, the payments from the affiliated societies of £560 19s 1d in 1926 is proof that they value the advice and fostering care extended to them. During 1925 these societies had done an aggregate business of £1,357,296, which included turning 13 622,330 gallons of milk into butter. This turnover represents eighty-one creameries doing a trade of £915 875. The remainder of the turnover for the area (£441,471) is made up mainly of the business of the agricultural trading societies, poultry keepers' and flax societies, the first-named being much greater than the remainder. These societies, as the President pointed out in his address to the U A O S General Meeting on March 10, 1927, made real progress during 1926, for which year also there was an increase of 20 per cent. on the 1925 milk supply (the figure for which I have quoted),

and further gains arose in an increased price for flax and in the advance made by the system of purchasing eggs by weight—a reform for which the I A O S agitated all over Ireland almost since its earliest days

There are, moreover, several signs of vitality in the movement. There is relatively more share capital in proportion to trade in Northern Ireland than in the twenty six counties, and a smaller proportion of loan capital to share capital. The creamery interest is a less dominating factor in the movement, and there seems to have been more progress relatively in the rural stores, though all over Ireland this side of co operative work leaves a good deal to be desired. Attention was called to collective selling at the Society's last General Meeting by Mr. Richmond Nolle, one of its principal spokesmen and oldest workers, and there is certainly work to be done in this direction all over Ireland.

Whilst the Northern Government has not so far either boldly adopted a 'whole hog' co-operative agricultural policy nor, as yet, framed legislation similar to the Dairy Produce Act of the Irish Free State sanguine observers of the friendly relations between the U A O S and the Northern Government (as seen, for instance, in the Society's practical advocacy of the Government's milk recording schemes and in the Government's adoption, in its Marketing of Eggs Act, of methods projected long since by the Society) will not despair that these beginnings of common policy and the recognition, even if as yet but microscopic, that the Society is a proper object for financial aid may lead to such inter-relations between the Government and the movement as have grown up in the rest of Ireland. Also it is certainly a step in the right direction that the Secretary of the U A O S, Mr. J. J. Johnston without whose work the progress recorded would have been impossible, has been appointed as a member of the Government's Advisory Committee on Dairying.

THE INHERENT UNITY OF IRELAND

If from rather faint but not unpromising beginnings there is developed in Northern Ireland a policy, not necessarily identical in detail but similar in spirit and aim with that theory of "State aid for organised self help" which we have seen is much more than theory, is it too much to hope that greater things may happen? In our little island, one in the inception of its agricultural co-operative movement, one in its agricultural economy, in its potential wealth more at one perhaps in its strengths and weaknesses than is commonly recognised on either side of "the border"—may it not yet be found possible to work out a scheme of joint co operative activity as applied to our chief industry which would bring increased assurance of prosperity to each of our thirty two counties, and with it some measure of healing to people whom political estrangements have made sore but who are natural allies in a common difficulty, the rescue of the oldest industry from the perils which beset it? One worker who has kindly memories of co operative work done in every one of those thirty two counties cannot choose but wish it so

AGRICULTURAL CO OPERATION IN SCOTLAND

BY

H M CONACHER

THE rural economy of Scotland differs in the regions lying north and south of the Grampians respectively, with this exception, that the lowland area lying round the shores of the Moray Firth from Aberdeenshire round to the south east of Sutherland is to be classed rather with the arable districts south of the Grampians.

North and west of the Grampians the mainland is divided among large sheep farms deer forests and crofter townships. In the Hebrides the land is now mostly distributed among crofter townships. In the Orkneys and Shetlands there are more small farms and fewer small crofts.

The rest of Scotland is given up largely to arable and dairy farming in "family farms" in the north-east and south-west, and larger farms in the East Coast counties. The Grampians themselves and the Southern Uplands, which stretch from Berwickshire to Wigtownshire, so far as put to any productive use, are mainly devoted to sheep farming. The hill sheep-farm areas do not give much opening for "co-operation" on ordinary lines, except in the sale of wool. In the east and south-east most of the farmers are working on a scale which makes them independent of co operation for certain needs. It is rather in the dairying districts of the south west and the smaller farms of Aberdeenshire and the north-east that "co-operation" has been resorted to. The island county of Orkney might also be classed with the north-east for this purpose.

It is in the Scottish crofting counties that a "peasantry"

survives different from the small farmers of Aberdeenshire and the north-east in that they provide their own houses and steadings

In the north western part of Scotland the crofters are more numerous in the islands than on the mainland. Hence, if it is among peasants that co operation is most useful, one might expect some signs of it in these districts. Yet such co-operative societies as exist are not very flourishing. Attempts have been made to promote the co-operative sale of eggs in order to secure the crofters better prices than they get from the local merchants, with whom the eggs are the subject of 'truck' or barter. Yet, except in Argyllshire few societies in the north west do much trade in eggs. The failure to combine for the sale of eggs is, however, only part of a general failure to keep poultry on modern lines. Naturally enough in such regions the importation of grain to feed poultry is but little known. The crofters generally, in fact, are acquainted with but little livestock husbandry except the raising of stirks and sheep. They are slow to take up any new projects. Thus in Skye and Argyll attempts to induce the crofters to keep milch cows and send their milk to be made into cheese at a local cheese factory have come to little. They are so out of the world that they find it difficult to realise that milk sent to be made into cheese will not fetch as high a price as milk sold fresh. Further in Argyll the country is so much resorted to by summer visitors that for three months there is a market for fresh milk. It should perhaps also be put down to the credit of the crofter that he would not care to bind himself to send milk regularly to a cheese factory, if this meant stinting his own family.

So it is only in Orkney that co-operative societies for the disposal of produce thrive. They sell great quantities of eggs and import agricultural requisites by such machinery. Like town

co-operators, too, they use their societies for satisfying household needs. The Orkney crofter, however, is more of a small farmer, like the Aberdeenshire small farmer.

If, however, the crofter of the north-west does not co-operate in the recognised fashion, it is worth asking the question whether he does not do so in his own way. In one direction he does. It is well known that the normal crofter township includes a large area of common grazings, which are largely used to pasture the sheep. It is not at all uncommon for the township to own a club stock. It will be seen that this implies a considerable advance in management, since any one crofter does not own but shares in the common undertaking. It is managed by a Committee, and the herding is done by a hired shepherd. The system has this merit, among others, that it avoids the drawback of having a number of sheep dogs barking on the hillsides. In all new settlements formed by the Board of Agriculture it is stipulated that the township shall have a club stock. This is the easier done as the new holders cannot find enough money to take over the whole of the stock already on the land (which has usually been a sheep farm) and have to come to the Board for a loan for that purpose. The Land Court in their recent Report proclaim the merits of the system and plead for the use of their general supervision of common grazings to enforce the more general adoption of it. This would not be too easy, but it is manifest that the gradual replacement of the individual stocks by a club stock would lead to an improvement in the crofters' sheep stock as a whole, and to less laborious but more efficient herding. An influence towards uniform quality of stock has certainly been exercised already by the cheap service of selected tups for which grants are made from public funds. The Board of Agriculture, in placing tups for the season, seek to have a responsible Committee to deal with, such as exists for the management of crofters' common grazings.

Though one cannot say much for the development of co-operative enterprises of the normal type in the north-west, still essays in co-operative dairying can now be reported in parts of Scotland other than the south-west. Inverness has a successful society of fifteen years' standing. In the far north a co-operative dairy society has lately been started at Wick, which now seems to have got over its initial difficulties.

Similar societies are projected at Kirkwall in Orkney and at Kyle of Lochalsh, the terminus of the railway on the west coast of Ross-shire. If this latter project succeeds, it should be able to send some milk to Stornoway, which imports it from the Moray Firth district. It is not unnatural to hear of a dairy society being formed at Falkirk, as there are many dairy farms in the county of Stirling, and already one co-operative dairy in the county has a turnover of £28 500.

In the south-west the older co-operative dairy societies in Ayrshire hold their own, and the four started in 1919 and 1920 seem to have succeeded. Of all the dairy societies in the south-west, however, the greatest turnover has to be recorded for the Galloway Creamery Association at Stranraer, i.e. £148,193 and second to it comes the Stewartry (of Kirkcudbright) Dairy Association, with a turnover of £81 510.

There are in Scotland two or three farmers co-operative societies of more than local importance. Perhaps the most striking of these is the North-Eastern Society, with its headquarters at Aberdeen. The shareholders now number 2,785, and the subscribed capital is £23 893 of which only £10 615 has been called up and paid. There is a reserve fund of £4 100. The sales in 1926 amounted to £151,898, and for the first six months of 1927 £127,251. As, however, the greater part of the buying takes place in the first half of the year, the total sales for 1927 are not likely to exceed £180 000. The Society has build-

ings in Aberdeen occupying $1\frac{1}{2}$ acres, with a total floor space of 56,000 square feet. The cost of the building was approximately £17,000, but their estimated value stands in the Society's books as £12 8 10. The Society has apparently so won the confidence of the Aberdeenshire farmers that it now gets the pick of the trade in feeding stuffs and fertilisers in the county, though two or three firms that deal in these articles are operating in the area. The Society was built up originally—it started in 1906—by a group of Aberdeenshire farmers, but its members are now drawn from a fairly wide area in the north east of Scotland. It is prepared also to do a selling business for its members, if desired.

The promotion of co-operation among farmers in Scotland is in the hands of the Scottish Agricultural Organisation Society. This body has shown considerable enterprise and initiative in the last few years. The composition of its executive is now on a broadened basis. Besides those members which represent the original promoters of the Society—and they include more farmer members than formerly—and persons appointed by the three Agricultural Colleges, there are members appointed by the National Farmers' Union. The greater interest taken in the work of the Society by that body shows that Scottish farmers are coming to believe in collective bargaining and other forms of concerted action. The Union has carefully chosen its representatives on the Executive Committee, and their presence means a definite addition of agricultural experience to the deliberations of the Committee.

The National Farmers' Union, Scottish Chamber of Agriculture and Highland and Agricultural Society, all make contributions to the funds of the Society. There can be little doubt that the feeling that the leading agricultural bodies in Scotland believe in its work has given the Society greater confidence

Something better than the formation and guiding of small local societies now seemed expected of it. Hence it has recently undertaken more ambitious schemes than formerly, all more or less in the direction of co-operative marketing, this is the side of co-operative action of which the farming community have recently come to realise the necessity.

The relation of the National Farmers' Union to the Society is not unlike that of the French agricultural syndicates to the particular organs of co-operative action which have been set up in agricultural France. The syndicates make articulate the demands of the farming community while the co-operative institutions execute the necessary measures.

The Scottish Agricultural Organisation Society have just re-elected Major M. Sprot of Riddell Lilliesleaf Roxburghshire, who has acted as President for the past three years, to a further term of office. Major Sprot has shown great energy and enthusiasm in his work, he has a wide knowledge of agriculture and at the same time is conciliatory and unassuming in his manner.

Wool and milk are the two products in which the Scottish Agricultural Organisation Society have recently interested themselves by way of attempting co-operative marketing on a larger scale than has hitherto been attempted on behalf of Scottish farmers. Major Sprot was able to report at the annual meeting of the Society in March 1927 that the Scottish Wool Growers, Ltd. had been registered (in November 1926) under the Industrial and Provident Societies Act. The venture should be successful since it proceeded "from a demand for better marketing methods on the part of producers themselves" and could rely on "guaranteed support both financial and otherwise, and competent management."

The Society apparently has found a readiness on the part of

manufacturers at home and some of the buyers in foreign countries to deal with it

The Society has set about its work by inviting hints from the wool spinners as to the directions in which the quality of the wool might be improved

The proposed Scottish Milk Agency is at an earlier stage of formation Its promoters have declared that it will not be proceeded with unless it has guaranteed supplies equal to 60 per cent of the estimated requirements of Glasgow and Clyde Valley, as ascertained by the Committee

In the initial stages the undertaking is to be managed by a Committee equally composed of representatives of the Farmers' Co operative Dairy Associations and the National Farmers' Union of Scotland

Individual producers not belonging to any existing societies are invited to come into the agency, which will be a society registered under the Industrial and Provident Societies Act

Members are to undertake for three years to sell through the agency all milk which would normally be sold in liquid form, an estimate of their available supplies will have to be made by them On its side the agency guarantees prices for the supplies "Basic prices are to be fixed by the agency from time to time

Milk selling in the Glasgow area has already been the subject of collective bargaining between representatives of the dairy farmers and the distributing organisations The new movement may perhaps be regarded as an attempt to put matters on a more permanent footing

If the new venture is a success, it will probably lead to a more extensive use of the existing milk depots and perhaps the formation of some new ones Indeed, if it is hoped to get a higher price for milk, it will only come about if the associated producers secure certain economies in handling

Milk is something of a monopoly, and a higher price will not be obtained from the consumer

The Scottish Agricultural Organisation also tried their hand at doing something for the pig feeder in Scotland. Thinking that the prohibition of the import of pig carcasses from abroad was a good opportunity for stirring up the Scottish producer, they called a conference supported by the chief agricultural bodies in Scotland and the Scottish Pig Breeders Association. A Committee was appointed to consider the whole question of pig-keeping in Scotland. The Committee seem to have done their work thoroughly. They have had the courage to express their opinion as to the right kind of pig in their view breeders should stick to one pure breed—the large white—and three crosses: a large white boar with a middle white cross, a Berkshire cross, and a large black cross.

'The objective of all commercial breeders should be to produce pigs which if not sold as porkers can be fed on to the Prime Baconer stage—to scale 150 to 170 lbs dead weight.

In this connection it may be mentioned that the Society tried also to keep the Stirling Bacon Factory going by forming a Co-operative Society to carry it on but a sufficient supply of pigs did not appear to be forthcoming. A few years back two groups of persons set up bacon factories at Perth and Stirling (which towns are about thirty miles apart) in a district in which no great number of pigs are raised. Both enterprises seem to have failed. Though the promoters were mainly agriculturists they registered the undertakings under the Companies Acts and not under the Industrial and Provident Societies Acts, so that technically they were not co-operative undertakings.

It seems that in Great Britain the co-operative bacon factory may always be run at a hazard because in this country there is a market for fresh pork as well as for bacon. The pig feeder,

therefore will always want to retain a certain freedom to send his pigs to the market for pork if prices tempt him. Unfortunately, a rather costly instrument of production like a bacon factory cannot be maintained under such conditions. The Danish feeder is more single hearted. he sells his pig to be made into bacon all the time. Also he breeds the best kind of pig for bacon.

THE AGRICULTURAL MOVEMENT IN WALES

BY

A. W. ASHEY AND J. MORCAN JONES

(Agricultural Economics Department University College Aberystwyth)

I HISTORICAL INTRODUCTION

It is significant that the agricultural co-operative movement in the British Isles began to take definite shape after the close of the nineteenth century when economic hopes and efforts were beginning to rise after the depression of the early nineties. The rise in cereal production had been almost world wide. Changes in the trade and in the prices of meat and livestock products had occurred and further changes were threatened. But not only were products of farms changing and their prices uncertain, new methods in production were being introduced. New materials were becoming available and British farming was changing from the conditions of a mainly self supporting economy to conditions more approaching those of a manufacturing industry. The growth of the co-operative movement is an indication of the way in which changed conditions produce new business methods. Farmers were then being faced with increasing foreign competition not merely in supplying this country with cereals, but also meat and animal foodstuffs generally. They looked, as they are still looking for a partial solution of difficulties to the improvement of markets on the one hand and to the reduction of costs on the other. Reason and possibly instinct seemed to show that the attainment of both these objects involved the supplanting of individual by collective action in the matter of purchase and sale.

The farmers of Wales had never been so dependent upon the

cereal markets as those of some parts of England. Nevertheless, they felt the effects of changes in these markets. Whereas they had previously grown a large part, probably most, of the cereal foods consumed by their families and their livestock during the years round the change of the centuries they began to find that their needs could be supplied in other ways. As their chief interests were in livestock and their products Welsh farmers were naturally interested in the methods adopted by their competitors, especially of the neighbouring country of Ireland, whence they received their most potent ideas in trading organisation.

In 1901 the work of creating the collective point of view was undertaken in England and Wales by the A O S, which for about twenty years generally directed and fostered the movement by propaganda and advisory work. Experience taught the Society that conditions over different parts of the country were so varied that a certain amount of decentralisation was advisable. This departure as far as the Principality was concerned resulted in a North Wales branch being formed in 1910 followed by a South Wales branch in 1914. This arrangement continued until 1919, when a Welsh Provincial Council took over the work in Wales, subject to the general control of the A O S Council. In 1922, when for financial reasons the A O S had to curtail its activity, Wales decided to form an Agricultural Organisation Society of its own. For about five years this Organisation has done valuable service to the movement in Wales. Another central organisation—Stapleton Cotton House—was established in 1919 to carry on propaganda and advisory work in North Wales. It also provided some accounting and trading services. The W A O S and Stapleton Cotton House worked in close relations with each other, but each has now been forced to reduce its activities. The two central organisations for propaganda and advisory work have both suffered from the financial and moral effect of failures

of trading societies which were not due to their negligence or to defects in their policies. They have also suffered because only the better-established societies, which need least assistance, have been able to maintain their financial position since about 1920. The weakening societies, needing most assistance, were least able to support the central organisations. And while a number of existing societies were weakening sometimes failing and disappearing, there could be little opportunity of general and useful propaganda. Some of the established societies have contributed in generous measures to these central organisations, but others in their days of security were inclined to forget the days of their struggles¹.

The ready response which Wales made to early efforts in agricultural organisation can be attributed largely to the topographical and economic features of the country. Wales is mainly a hilly country, not too well supplied with good road and rail transport. Consequently there was ample room for the organisation of collective purchase of requisites in districts remote from centres of distribution so that freight costs could be reduced. On the other hand, distributors in many isolated areas had partial monopolies which farmers were anxious to challenge. New raw materials, such as concentrated foodstuffs and fertilisers, and the greater use of purchased seeds, brought new trading conditions. There was need for securing honesty as well as economy in the purchase of materials whose qualities could not always be judged by the senses. Where individual farmers, and often farming communities, were living isolated from the sources of cheap and reliable information there was ample opportunity for the practices of the less reputable traders in new goods, and need of protection.

¹ Arrangements have been made between the W A O S and the University College Aberystwyth whereby the trading and financial advisory work hitherto done by the Society may be carried on by the Agricultural Economics Department of University College.

even from honest traders who had comparatively little experience of the goods they handled. And whatever else the co-operative trading in requisites may have done, it has brought a high standard of honesty and service into this class of trade.

The same conditions of transport and communication, together with the fact that consuming centres were either concentrated in one or two parts of the Principality or in industrial England, produced an acute marketing problem, for the solution of which farmers looked to co-operation. There was also another aspect of the economy of Welsh farming which theoretically at least provided a fruitful field for collective effort. At the close of the nineteenth century to a larger extent than even today, a store stock raising system was practised in Wales, with the result that income was largely concentrated into two seasons of the year. Thus the need for credit was often serious and the co-operative movement might have provided this additional service.

But, looking at actual developments, the movement has been fairly conservative in scope, and little has been done in some of the most important fields of co-operative activity. As elsewhere in Great Britain, the organisation of joint purchase has been the easiest and most successful form of business. By 1903 about sixteen requisite societies, with a turnover of nearly £16 000 a year, were trading in the Principality, and by the beginning of the war there were nearly seventy societies doing a trade of about £400,000. The abnormal conditions produced by the war proved a boon to these societies, since farmers often found difficulty in securing their requirements and turned to co-operation for better service on more favourable terms. Consequently, from 1914 to 1919 there was a substantial increase in the number of societies, in membership and turnover. Prices were, of course, inflated, but trading was an easy matter when supplies were obtainable, with the result that most societies were able to build up

substantial reserves during this period, and at the same time extend their area of operation. After the peak of prices and prosperity in 1920, some requisite societies suffered losses in the post-war slump, but failures in this branch have been few, and the majority are now in a fairly healthy position.

Practically from their inception some of the requisite societies undertook the marketing of farm produce. At one time or other several have undertaken the selling of eggs or butter, or both, on behalf of their members. Other societies in response to local requirements sold grain, dairy produce and wool.

A few societies, on the other hand, were formed with the express purpose of marketing produce for members. These were chiefly concerned with the disposal of eggs, the manufacture and sale of dairy products, and one or two societies entered the meat trade as wholesalers or as bacon curers. In common with other areas, Wales has its records of failures in this sphere of co-operative organisation. There is now only one produce society which has been trading without interruption since pre-war days, whereas a number of societies for the manufacture and marketing of produce have gone out of business within the last two or three years. Some such societies have unfortunately been of great disservice in that disastrous failures have at times tried the faith of farmers in the movement and entailed agriculturists in heavy financial burdens. Past experience invites the conclusion that the co-operative sale of produce cannot be conducted successfully without a changed attitude on the part of suppliers, and the accumulation of more technical knowledge and better market intelligence on the part of co-operative managers.

Wherever finished commodities leave the farms as where live stock is fattened or products like butter or cheese are made, there is ample room for the development of co-operative organisation for marketing, manipulation or treatment of products and

wholesale distribution. Also where products like raw milk have to leave farms there are opportunities for co operative organisation of manufacture and marketing of products. But over large areas of the Principality the chief output of the farms is store stock which is not finished in the same area or frequently even within the country. Trade is of an intermediate character between a producer of one stage and the producer of another. Marketing must proceed on simple lines and here the private dealer is deeply entrenched. The functions even the characters of the stock dealers of Wales are deeply embedded in the traditions of the country and farmers cling closely to their known methods of business. They often grumble at the dealer's prices but they enjoy his visit. And they would need clear proof of efficiency before they entrusted the selling of their livestock to any collective agency.

There have been several minor developments of an interesting character in Wales. In the more industrial areas several societies can claim a good record of service in renting land from county councils and subletting this to their members. Several small holding societies in Glamorgan and Monmouth have been functioning for years and have gained for themselves good reputations as lessors of land. Moreover a large number of allotment societies were successfully organised during the war. In connection with two or three of the small holding societies co operative credit was taken up but little has been done generally in this connection although the demand for credit accommodation has been insistent. In the past little has been done in undertaking the allied work of arranging agricultural insurance though doubtless there has been room for expansion in this direction. A few societies have interested themselves in developing small rural industries but their history has not been very encouraging. A small number of societies have greatly improved local marketing conditions for livestock by operating auction marts.

Wales can claim what may now be regarded as the doubtful honour of having started a scheme of centralised purchase of requisites for societies. The Farmers' Central Trading Board—later absorbed by the A.W.S.—was the outcome of meetings of managers of South-West Wales societies, which used to be held at Whitland, Carmarthenshire. For a short time prior to the formation of the A.W.S. there was a scheme in operation in Anglesey to sell farm produce on similar lines, but the experiment proved impracticable. It is extremely unfortunate that centralised trading, so sound in principle, should have proved so disastrous in practice. The recent failure of the A.W.S., involving a number of Welsh societies in heavy financial liabilities, has produced among them definite antipathy towards schemes of joint action.

2. PRESENT SCOPE OF THE MOVEMENT

Agricultural co-operation is well represented in all parts of the Principality, although there is a greater concentration in some parts than others. Relatively, there are fewer societies in the border counties, and in general the English-speaking parts of the Principality contain a smaller number of societies than the more purely Welsh districts. The number of registered societies is about equal in North and South Wales, but probably about 70 per cent. of the total trade is done in South Wales. At present there are about ninety registered societies, with a turnover of just over a million pounds per annum. The membership of the movement is probably in the neighbourhood of 20,000, which represents over a third of the total number of farmers and allotment holders in Wales. The big bulk of this trade is concerned with supplying farmers with agricultural and household requisites, and between 90 and 95 per cent. of the trade of the movement is in the hands of societies chiefly concerned with supplying requisites. While

there are three societies marketing farm produce entirely, and a small number which manufacture cheese, there are several requisite societies which also sell produce for members. It is difficult to state exactly how much local farm produce is handled by the requisite societies. Most of the corn in Wales is grown for consumption on the farm, and the total supply is not equal to requirements. When corn is sold by one farmer it is most generally bought by another even though it passes through the books or premises of an intermediary. A number of societies trading in feeding stuffs buy some of their cereal supplies in their own localities or sell produce for members on agency terms. These sales do not necessarily, even perhaps generally, appear in accounts or returns as sales of farm produce. There are possibilities of increasing this local trading and of more inter-trading between societies in districts having supplies for "local export" and those in "consuming" districts. But at present the sale of produce would account for no more than one-sixth of the total business of the movement.

Although the marketing of produce forms such a small fraction of the total business of societies it is a matter which deserves attention both on account of its possibilities in the future and its problems in the present. In various districts much attention is now being directed to the existing systems of marketing animal products such as wool, eggs and dairy produce in the form of milk, butter and cheese. Eggs and butter, and in some districts corn, have been dealt with by marketing and general purpose societies for a number of years, so that considerable experience has already been gained. While societies have done a real service in providing their members with a market alternative to that of the travelling higgler or local merchant, they have by no means solved the problem. The experience of all societies trading in produce focuses attention on the very difficult matter of obtaining

regular supplies. Complaints are made, with the appearance of justice, that farmers are extremely disloyal and will patronise the society during glut seasons, while selling to competitors for a small-price advantage in times of scarcity. This problem, which emphasises the intimate connection between the conditions of production and marketing is an extremely difficult one, and may only be solved by the introduction of a contract system. But, in view of recent developments among foreign competitors, it appears that marketing societies must change their methods considerably if they are to give the type of service which is in demand today. As yet, societies have contributed little to the elevation of the standard of produce. It is true that in the case of eggs some societies are collecting, testing and grading, and have attempted to pay for supplies on a quality basis. But these practices have been experimental, and the difficulty which some societies have experienced recently in finding a suitable market may be largely attributable to the inferior quality of the produce. This also applies to the sale of butter in the Principality, though one society is placing a uniform product on the market by blending all supplies in its own factory. While present conditions of production prevail and alternative methods of selling are available to producers it is difficult for any one society to do pioneer work in this direction. But co-operative societies can legitimately be called upon to help in meeting the very keen "quality" competition now set up by overseas produce.

In the manufacture and sale of dairy produce, there are still a few societies in North Wales which have survived the post-war wreckage. These societies, which were the outcome of the Cheese Schools campaign, have been very badly hit by the prolonged disparity between the price of liquid and converted milk. Their immediate problem is rather different from that of general marketing societies in that the general price has been low and,

in so far as cheese prices may recover is only of a temporary character. But assuming that general price improves the main requirements of assuring regular supplies good and standard quality products and reliable markets will always require attention.

As has been mentioned above the bulk of the trade of co operative societies in Wales is concerned with the supply of agricultural requisites and in this the movement has rendered genuine service to agriculture. There is great variation in the aims and achievements of individual societies. The majority are small concerns although there are a few with a large turnover and a number of depots covering a wide area. The records of forty requisite societies in South Wales give some indication of size distribution.

Turnover	Number of Societies
Below £10 000	21
£10 000—£20 000	7
£20 000—£30 000	7
£30 000—£50 000	3
Over £50 000	2
	<hr/>
Total	40

But a size classification gives an inadequate guide to the real scope of co operative activity. In Group I are included societies doing merely a truck load business and also societies with central stores and one or more depots. The majority of societies with a trade above £10 000 have one or more depots and some have an organised transport service in addition.

The truck load societies are survivals of the earliest essays in joint purchase whereby farmers bought collectively as occasion demanded in order to secure favourable freight rates. The trading of these societies is rather spasmodic. They work on narrow margins with little capital no storage accommodation and the

part-time labour of a secretary manager. Most of these societies have worked on such limited lines that members have enjoyed little of the real benefits of co operation. The result is that they do not look for much expansion, but keep the organisations in existence as a bulwark against possible aggression on the part of general distributors.

The remaining storage societies are in various stages of development and do not lend themselves to simple classification. But they can be segregated more or less on the lines of possible development in the future. On the one hand, there are societies which cannot easily expand territorially without becoming unwieldy. On the other hand there are societies which could with advantage extend operations into districts not now served by them.

Both types have opportunities in common: they can work their existing areas more intensively and provide their customers with better service. More than one of the larger societies are beginning to feel that the economic limit of territorial expansion has been reached, and that future policy should be directed to working the existing area more thoroughly and to the delivery of goods. Owing to the prevalence of trade with non members, it is extremely difficult to estimate the extent to which members purchase from their societies. There are however, extreme variations in this respect and some societies only sell to the extent of £20 per member whereas others sell up to £100. Assuming the average sales per regular customer to be £50 per year, it is evident that most societies have a long way to go before they can be regarded as the farmers' principal source of supply. There are, however, many varying local conditions as to size of farms, qualities of land, and kinds and numbers of livestock, and the average sales to members or customers necessarily vary to some extent with these conditions. Whereas most kinds of farm

requisites are now supplied—and in many cases household necessities also—societies are still deprived of supplying one class of goods. The agricultural implement "ring" adheres to its refusal to give agency terms to Welsh societies, and there is a growing demand on the part of co-operatives for this ban to be removed so that all farm requirements can be supplied.

Competition in the supply of farm requisites is today keener than ever, and societies will be forced to meet the situation by adopting new methods. In the past, partly owing to policy, but largely because of limitation of staff, co-operative societies have done very little canvassing. Competitors now take every opportunity of pushing their goods by meeting farmers at home or in the market. It would seem that societies will have to follow suit and take every possible step to keep the farmers informed of the merits of their goods and of the advantages of trading with their own organisations. It is also probable that benefits could be derived from paying more attention to advertisement, shop display and salesmanship.

These departures may become imperative because other developments in the requisite trade are foreshadowed. To an increasing extent farmers are demanding that goods should be delivered, and competitors of the co-operative movement are meeting the request. As yet only about a dozen societies in Wales are delivering goods by their own lorries, though a larger number as occasion arises hire transport for this purpose. With the increase in motor traffic and the making of roads unfit for horses, the demand for farm delivery will become more insistent, and if trade is to be maintained societies must organise delivery services. Considerable modifications will be necessary in existing methods of retaining touch with customers when the delivery of goods becomes general. Visits by customers or their representatives to co-operative depots will become less numerous. Representatives of

societies will then have to visit farmers and markets in order to solicit orders and maintain personal contacts with members. More outdoor work will become necessary, and this may entail considerable changes in methods of internal management. It is also possible that unless motor transport can be hired at favourable rates the general extension of delivery service will in time have some influence on the average size of societies in the Principality. Even with the amount of service rendered at present, many of the societies are too small to be a real force in the requisite trade, and would certainly be uneconomical if delivery became essential. Societies with a turnover of about £10 000 and less would then have to consider seriously the possibilities of amalgamation or expansion, so that the overhead expenses of delivery might be reduced as much as possible.

3 BUSINESS ANALYSIS OF SOUTH WALES REQUISITE SOCIETIES

An analysis of financial accounts supplemented by personal inquiry, has made possible a fairly close study of a number of requisite societies in South Wales. So that results may be fairly comparable the study is confined to thirty-one storage societies who do a regular business. Most of the societies are small, twelve of them with a turnover below £10 000, seven with £10,000 to £20,000, seven with £20,000 to £30 000, and there are five with a turnover above £30 000 per annum. These variations in size should be borne in mind when group averages are being discussed.

Despite the lower prices and industrial troubles of 1926, few societies suffered losses, although they all suffered a reduction in turnover as measured in terms of cash and had to be content with smaller profits. In the following table societies are grouped

76 YEAR BOOK OF AGRICULTURAL CO OPERATION

according to their trading results for 1926 The items are shown as percentages of sales

I CONDITION OF SOCIETIES GROUPED ACCORDING TO PROFIT AND LOSS ¹

Profit or Loss	Number of Societies	Average Sales per Society	Trade Expenses	Trade Margin	Profit or Loss
Per Cent of Sales			Per Cent of Sales		
Profit					
2 per cent or over	7	£37 011	6.5	9.6	+3.1
2 to 1 per cent	6	24 610	7.04	8.7	+1.66
Under 1 per cent	12	19 194	6.6	6.9	+0.3
Loss	6	14 151	10.3	6.3	-4.0

In the determination of profit and loss there are so many complex factors that it is difficult to isolate any one as exercising the

¹ Definitions of terms used

1 *Management Expenses*—These include salaries and wages rents rates and taxes office expenses motor charges etc—in short all costs except financial charges depreciation and bad debts This broad classification is used because it is that of Form of Return A R 17 compiled by these Societies

2 *Working (or Trade) Expenses* represent management expenses plus financial charges depreciation and bad debts

3 *Society's Working Capital* is the amount of capital owned by a society (members interest) less the amount of fixed capital in land and buildings fixtures and investments

4 *Trade Capital* represents total capital employed less the amount of fixed capital in land and buildings fixtures and investments

5 *Credit Sales*—Proportions of credit to total sales have been taken from trade debtors at end of year Credit sales vary at different periods of the year and are apt to be high March to May The average amount of credit during the whole year is probably a little higher than at the end of the year but this applies to all groups and scarcely affects comparisons

dominant influence Naturally, the amount of profit will depend on the relation of expenses to the total income in the form of gross profits and miscellaneous receipts such as dividend on purchases and interest on loans and investments The gross profit which a society can retain is variable and depends mainly on the strength of the society in relation to local competition and on the keenness of buying In the latter respect the majority of managers are efficient and can draw on their experience as to the most advantageous times and places at which to purchase A few, on the other hand, lack both keenness and experience and are not in touch with the best market intelligence and some are hampered by having to consult a buying committee before purchases can be made It is extremely difficult to assess the buying efficiency of managers, but it can be said without hesitation that all societies should now have passed the stage when a buying committee is necessary

But some factors can be isolated In the table below the total working capital belonging to the societies (members) and the "outside" (borrowed) and total trade capital are shown in relation to sales The proportion of debtors to total sales is also shown for the same groups of societies

IA SUPPLY OF CAPITAL AND PROFIT OR LOSS

Average Profit or Loss	Society's Working Capital	Outside Capital	Total Trade Capital	Debtors
		Per Cent of Sales		
+3 1	22 8	5 8	28 5	17 2
+1 66	16 05	12 4	28 4	17 9
+0 3	16 2	13 2	29 4	19 1
-4 0	12 9	19 9	42 8	28 3

In the first table the relationship between size of society as measured by turnover, and profits or losses is fairly clear. But the influence of mere size is complicated by that of other factors. The smaller societies have the greater proportion of credit sales, and long credits are connected with the heavy borrowing of capital. A society may have a trading margin sufficient to provide a small profit on all its capital if none were borrowed, but when a society borrows the larger proportion of capital used the payment of interest on this may cause loss to the society.¹

But profits are determined by the relation of income to expenditure, and handling costs will show considerable variations according to the amount of service given and to the financial conditions. The following grouping on an expenses basis is instructive.

II. CONDITION OF SOCIETIES
(Grouped on Expenses Ratio)

<i>Expenses Per Cent of Sales</i>	<i>Number of Societies</i>	<i>Average Sales</i>	<i>Expenses of Manage- ment</i>	<i>Other Ex- penses</i>	<i>Total Ex- penses</i>	<i>Profit or Loss</i>
			<i>Per Cent of Sales</i>			
Under 6 per cent.	9	£32 500	4.2	0.5	4.7	+1.5
6 to 7.9 per cent.	11	21 730	5.8	1.2	7.0	+0.75
8 per cent. and over	11	17 317	7.6	2.4	10.0	-0.7

An analysis of the methods of providing capital and of credit trading again shows that the smallest societies with the greatest

¹ Thus if a society borrows half of its capital and pays 6 per cent. on this it provides interest equal to 3 per cent. on all its capital. If trading profits amount to 5 per cent. on capital the members suffer loss.

operation costs and poorest results have both heavier credit sales and the larger proportion of borrowed capital

IIA SUPPLY OF CAPITAL
(Per Cent of Sales)

Expenses	Capital		Proportion of Credit to Total Sales	Profit or Loss
	Society's Work ing Capital	Outside Capital		
Under 6	17 6	11 0	18 7	+1 3
6 to 7 9	16 6	11 5	18 1	+0 75
8 and over	17 0	20 7	23 6	-0 7

The general correlation between profits made and expenses incurred is in accordance with expectation, although in individual societies low expenses are not always accompanied by big profits, nor low profits or losses with high expenditure. Still both this and the previous tables give support to the view that the smaller societies are handicapped in being unable to reduce costs in relation to turnover and consequently have to be content with lower profits. Management expenses depend largely on turnover, the district in which a society operates, and also the amount or nature of service given. Against the relatively heavy imposition of costs on the small societies must be placed the extra expense which larger societies incur in the maintenance and operation of depots. Societies with four to six depots have necessarily to tie up a large portion of their capital in buildings and have to incur considerable maintenance, interest, and depreciation charges and travelling expenses. Moreover, the larger societies are doing more delivery work and the operation of this service naturally inflates actual expenditure, but the increase in turnover is normally sufficient to keep down costs in relation to sales.

It will be seen that the proportion of management to total costs tends to fall as the burden of operation cost increases. Management costs do not include depreciation, losses through bad debts, trade interest or financial charges, and the difference between societies with low and high costs indicates fundamental differences in capitalisation and finance. This can be seen in the following tables.

III. CONDITION OF SOCIETIES AND TRADE CREDIT
(Grouping According to Proportion of Trade Credit Given)

Credit Given as per Cent of Sales	Number of Societies	Average Sales per Society	Debtors	Total Capital	Fixtures and Investments	Trade Capital
			Per Cent of Sales			
Under 15 per cent	13	£28 833	12.2	35.3	10.4	24.9
15 to 25 per cent	10	24 136	20.7	42.4	10.8	30.6
Over 25 per cent	8	13 221	32.6	51.5	7.7	43.9

The relationship between credit trading and borrowing by the societies *per se* is very clearly shown.

IIIA. CREDIT AND BORROWED CAPITAL

Credit Given	Working Capital Owned by Society	Outside Capital Employed
	Per Cent of Sales	
Under 15 per cent	17.5	7.3
15 to 25 per cent	16.7	13.9
Over 25 per cent.	16.5	27.4

It is also plain that there is a tendency towards high working expenses and low profits or losses with a high proportion of credit trading

IIIb CREDIT AND PROFITS

<i>Credit Given</i>	<i>Total Debtors</i>	<i>Cash in Hand</i>	<i>Total Expenses</i>	<i>Profit or Loss</i>
		<i>Per Cent of Sales</i>		
Under 15 per cent	12 4	4 5	6 4	+1 5
15 to 25 per cent	20 7	2 1	7 5	+1 1
Over 25 per cent	32 6	2 3	9 9	-1 7

The following table showing the proportion of total capital held by members of societies in the various groupings will focus attention on the salient feature of finance

IV PROPORTION OF MEMBERS INTEREST TO TOTAL CAPITAL EMPLOYED

	<i>Profit and Loss (Grouping I)</i>	<i>Expenses (Grouping II)</i>	<i>Trade Credit (Grouping III)</i>
Group 1	88 4 per cent	67 0 per cent	70 7 per cent
2	63 0	65 8	56 3
3	61 2	55 4	50 8
4	35 8	—	—

A close examination of these tables shows that whatever differences exist between societies in the scope of their activities and in the trade margins which they can secure the influence of finance on trading results is fundamental and common to them all Throughout the relation between sound business and the amount of capital employed the sources from which it is derived

and the uses to which it is put is clearly demonstrated. It is significant that societies having little working capital, employing a large amount of outside capital, and giving long credits, are those with the highest handling costs and poorest financial results. All the societies which made a loss in 1926 are characterised by one or more of the following features: scarcity of working capital owned by the society, undue reliance on external capital, long credit, and slow capital turnover. Yet it is true that one or two societies are trading successfully with large amounts of outside capital, but in these cases management costs are low or high margins are secured. It must also be admitted that several societies giving long credit are trading profitably, but it should be realised that most of these are only able to do so because after years of profitable trading and paying out little, if any, dividends, they have been able to build up strong financial reserves, some of which in ordinary business, would be invested in interest-bearing securities. It is possible that the keenness of competition in the requisite trade today will soon force such societies to adopt a less lenient attitude in the matter of credit.

The methods whereby societies have been capitalised in the past and the degree to which credit is being given at present, would suggest that those responsible for the control of such co-operative businesses have not realised the full effects of these factors on trading results. Working expenses are materially influenced by the amount of external capital which is employed, the economy in use of this capital will depend mainly on the rapidity of its turnover, and this in turn will be largely determined by the amount of credit given to customers.

In the majority of societies the share contribution of members has always been inadequate and there is an extreme case of one society doing a trade of about £25 000 per annum with little over £100 share capital subscribed. Many societies have done well

on such slender resources by following the conservative policy of keeping all profits within the business. From the standpoint of limiting immediate working costs this policy is to be commended, since societies are thus enabled to gain control of capital for which no interest is immediately payable. Most of the societies now under review have been in business for periods varying between ten and twenty years, and during the profitable war years they were able to build up substantial reserves. Consequently, with some half-dozen exceptions all these societies own sufficient capital, according to ordinary business standards to finance their trade. Despite this fact, varying amounts of outside capital are employed, and this rather anomalous position demands elucidation.

The returns from the use of capital, and the total amount of capital which a trading business need employ will depend largely on the rapidity of capital turnover. Capital costs the same to its user whether it is employed intensively or infrequently. If £100 can be used to purchase £400 worth of goods in the course of a year, it will cost no more to its user than if turned over once only. Then charges for capital are lower when the turnover is rapid than otherwise. It is difficult to lay down definite standards for capital turnover in co-operative businesses of the type under consideration, but the society's working capital should be turned over about seven times, trade capital about four times and the total capital employed at least three times in a year.

The rapidity of turnover of capital depends on the uses to which it is put. A certain amount will be tied up in buildings and fixtures, and possibly in investments, and this aggregate will represent the difference between total capital employed and trading capital. The capital used for the actual operation of the business will be absorbed in the purchase and storage of goods, the provision of cash, and the giving of varying amounts of credit.

If a society disposes of its capital in such a way that it is not immediately available to meet current demands in the business, it will have to carry more capital than if resources were kept in liquid form. In other words, the tying up of capital retards the rapidity of capital turnover.

From the standpoint of the fluidity of capital, the giving of long credits is tantamount to tying up capital in fixtures and investments, since the fund for meeting recurring requirements is reduced. Consequently it can be concluded that societies giving long credits are employing a very large amount of capital in relation to turnover, and with a reduction of credit such societies could reduce commitments on borrowed capital without impairing their trading activity. In the case of the stronger societies, the reduction of credit would not only dispense with the use of external capital, but would also release a certain amount for investment or business extension. As regards the weaker societies, a reduction of credit would materially reduce if not abolish the necessity for employing outside capital. In either case interest charges would be reduced and the society would be better able to take advantage of the trade discounts offered.

The chief weakness of the Welsh requisite societies today arises from giving long credits, a system which is actually threatening the financial position of several co operatives. It is true that agriculturists are now in a comparatively weak financial position, and longer credits than in years of prosperity must be given. But the position in this respect seems to have become more acute since the war, though farming in Wales was fairly profitable up to a year or so ago. At present there does not seem to be any clear connection between the credit demands of farmers and the type of farming in different districts, for example, societies serving districts where the flow of income is fairly regular do not seem to be in a better position than those in the store stock areas.

Nor is it wholly clear that there is any connection between policies of societies in fixing the terms of sale as regards discount for early cash, or charging interest on credit sales, and the amount of outstanding debts. It is difficult to escape the conclusion that there has been some slackness in this matter, and that the credit position depends more on the efficiency, tact and firmness of the local manager and on the policy of the committee than on anything else. Perhaps the position can be largely accounted for by the fact that those concerned have not realised how the results of "long credits" reverberate through the whole structure of the society, and affect working costs, profits and ultimately the prices at which a society is able to offer goods or the services it can render.

CONCLUSION

The agricultural co-operative movement is now a real force in the agricultural life of the Principality, and the good service rendered by a number of societies is gradually dispelling the sceptical and somewhat hostile atmosphere which a few bad failures in the past have produced. The reorganisation of systems of marketing produce is at last being discussed generally and with purpose, and the co-operative movement will be called upon to take its share in the work of reconstruction. But a considerable modification of present outlook and practice will be necessary before the movement will render permanent service on a broader basis.

It may seem paradoxical but the co-operative movement in Wales lacks co-operative spirit and enthusiasm, even more than financial resources and business ability. There is far too little co-operation within the confines of each society between the management and the rank and file of members. With a little guidance from members as to their future requirements and a better understanding on such questions as credit and the value of

loyalty, managers could often pursue a bolder and more business-like trading policy. Judging from the attendance at general meetings, farmers take little real interest in their society, and merely regard it as one among a number of competitors. But the lack of co operation, indeed the tendency towards competition between societies, is a far deeper *malaise*, and is sapping the energy of the movement as a whole. Without losing their independence, societies could with advantage consult with neighbours on such questions as territorial boundaries, the interchange of market intelligence, and possibly the arrangement of joint purchase. There are of course, instances where these things are being done, but the principle of co operation needs to be extended so that societies should present a united front to the array of competitors.

Propaganda can never be substituted for sound business, but it would seem that the expansion of the movement in Wales depends largely on the degree to which agriculturists can be educated on matters of co-operative principle and practice. This necessity will become the more urgent when the movement has to extend to the marketing and manufacture of farm produce because in this work more loyalty and forbearance are demanded from the members than in the processes of joint purchase.

CO-OPERATION AND POOLS IN CANADA

BY

J T HULL

THE spectacular beginning of the wheat pools in Western Canada and their remarkable development has attracted world-wide attention and, unfortunately, has created two erroneous and contradictory impressions (1) that agricultural co-operation is a new thing in Canada, (2) that the wheat pools are not truly co-operative, but are simply monopolies, the purpose of which is to raise the price of wheat. It is desirable in the interest of agricultural co-operation as a movement, to correct these impressions and to show that co-operation is closely interwoven with the history of agriculture in Canada and that the pools are the culmination of a series of efforts to apply in an adequate and efficient manner the principles of co operation to the marketing of farm produce. The extent of agricultural co operative enterprise in Canada is covered, up to the pooling period, by the survey in the first *Year Book* of the Horace Plunkett Foundation, the following is an effort to present the movement in its historical perspective and to put the pooling system in its right place in the movement.

The development of co-operation on the North American continent presents features which are not greatly dissimilar to its development elsewhere. Co-operation in the sense of working together for a common end is at least as old as social life itself, and, as the late Professor Marshall told a co-operative congress some forty years ago, "the co-operative productive society in its rudimentary form is a product of all ages, and all races and all places." The pioneer settlements of British North America were

no exception to the rule, and without this primitive form of mutual help the men who hewed their homes out of the primeval forest and blazed a trail for civilisation would have found the conditions of their life utterly unbearable. They built their homes by joint labour and joined forces for the heavier kinds of agricultural work, and even today neighbours will get together over a wide area to put in or take off the crop of a sick farmer. Even as a purely economic venture, co-operation was practised on this continent as early as in England. As far back as 1794 a co-operative boot and shoe factory was established by workers in Baltimore, and in 1806 a similar co-operative was established by unemployed workers in Philadelphia, which, a contemporary account assures us, was "a striking evidence that they have become acquainted with the only means of securing a just reward for their labour."

Robert Owen and Fourier found many disciples in the United States, and the co-operative community received a more thorough try-out in that country than anywhere else. In the first half of the nineteenth century Associationism was advocated by a brilliant galaxy of writers and journalists, and while Ireland had its Ralahine and Scotland its Orbiston, the United States had its New Harmony, Brook Farm, Hopedale and others. Out of this movement there emerged schemes for productive, distributive and building co-operatives, but as far back as 1810 the co-operative creamery had appeared in the dairying districts of Connecticut.

It was natural, therefore, when the great farmers' organisations came into existence after the Civil War, that co-operation should be included in their programmes. The first of these, the Patrons of Husbandry, commonly known as the Grange, established a large number of co-operative enterprises, all of which came to grief, but, despite failures, subsequent organisations, such as the Patrons of Industry and the Farmers' Alliance, continued the co-operative tradition. Through many vicissitudes and in-

numerable failures from innumerable causes, co-operation has remained a dominant purpose of the organised farmers of the United States, and today the country has many thousands of agricultural co-operatives handling every kind of farm produce and representing every variety of form a co operative can take, from something hardly distinguishable from an ordinary joint stock company to the non stock, non-profit pool, operating as a selling agency only

INFLUENCE OF U S EXPERIENCE

A common language, common origin, common traditions, and common circumstances of life have affected the peoples of Canada and the United States to an extent which has made the international boundary line largely a political figment, and, until a recent period at least the free passage across the border of the citizens of either country made it inevitable that popular movements would ignore national divisions. Accordingly we find that forms of agricultural association were common to both countries. The local farmers' clubs formed to promote "better farming, better business, and better living" which were characteristic of the New England States at the beginning of last century, were also to be found in the Canadian provinces and when the larger organisations were formed after the Civil War they crossed the border and established branches.

The Patrons of Husbandry and the Patrons of Industry enrolled a large number of Ontario farmers and eventually these branches severed their connection with the parent organisations, and a separate farmers' movement began in Canada, extending, in the nineties, into the sparsely settled West. The histories of the Patrons of Husbandry and the Patrons of Industry in Canada run a similar course—an auspicious beginning, and a large access of membership, adventures in various forms of co-operative

enterprise, undertaken with more zeal than sound business judgment, internal dissension, political divisions, losses and failures among the co-operatives, decline and death of the entire organisation

What did not die and was not lost was the idea of co-operation. Despite failures, the farmers of Canada have never lost faith in co operation as an essential means for improving their condition, and while the movement has had ups and downs, every depression has been followed by a more extensive development of co-operative enterprise. The point to be emphasised, because it is necessary to an understanding of the present situation, is that from a very early period co operation in one form or another has found a place among the farming population of Canada, and no great movement has taken place in Canadian agriculture which did not include among its aims and purposes the development of co-operative enterprises. The form of these enterprises has depended largely upon the time and local conditions and when the farmers of the prairie provinces of the West began to organise at the beginning of this century, they had in mind the same purposes as laid down in the Declaration of Purposes of their brethren, the Patrons of Husbandry, thirty years earlier—"We propose meeting together, talking together, working together, buying together, selling together, and, in general, acting together for our mutual protection and advancement as occasion may require." It would be impossible to express more explicitly the purpose to co operate.

HOW WHEAT CO OPERATION CAME

Up to sixty years ago the territory now included in the provinces of Manitoba, Saskatchewan and Alberta was private property, owned and governed by "the Governor and Company of Adventurers trading into the Hudson's Bay," by virtue of a charter of monopoly granted by Charles the Second in 1670. Over

this vast area the hunter and the fur trader had roamed, with only a small region occupied by men who cultivated the soil and endeavoured to found permanent homes. In 1869 the Company surrendered its charter to the Crown for the sum of £300,000, the territory was included in the newly constituted Dominion of Canada, and two hundred million acres of agricultural land were opened for colonisation and settlement by the more humble adventurers from the crowded areas of Europe. Colonisation at first was slow, but as the land was taken up and grain produced for export private capital was attracted to the building of country elevators and large terminal elevators at the head of the Great Lakes where the western wheat is loaded into vessels for transport to the seaboard and there was gradually built up one of the most efficient grain marketing systems in the world.

As might be expected with a new and highly profitable trade on the one hand, and a large and ever increasing number of unorganised producers of the commodity of the trade on the other, abuses crept into the system. The farmer complained loudly that he was not receiving a square deal in the handling of his wheat, and in 1901 the Dominion Government, after careful inquiry into the operations of the trade, passed legislation prescribing regulations for the handling of grain and placing the trade under a permanent commission—the Board of Grain Commissioners.

The agitation among the farmers had another result, they organised for their own protection and more specifically to create marketing machinery for themselves, and their first protective organisation of importance and purely western, was the Territorial Grain Growers' Association, formed in 1902, so called because the area lying between the provinces of Manitoba and British Columbia was called the North West Territories. A similar organisation was formed in Manitoba in 1903. Later, after the

provinces of Saskatchewan and Alberta had been carved out of the North West Territories in 1905, the farmers' organisations became provincial bodies united in a conference known as the Canadian Council of Agriculture

THE FIGHT WITH PRIVATE INTERESTS

The first grain-marketing organisation of the farmers was the Grain Growers' Grain Company founded in 1906, and its entry into the grain trade was the signal for a straight attack on the co-operative principle by the private trade. The new company had announced that, after declaring a share dividend, any surplus profits would be apportioned among its patrons on the basis of the amount of grain handled for each. The Winnipeg Grain Exchange on which the company had purchased a seat, claimed that this patronage dividend was equivalent to splitting the commission charged for handling grain with the customer, a practice forbidden by the rules of the Exchange, and therefore expelled the company from the Exchange. Eventually, in order to do business the company abandoned the patronage dividend, but the Manitoba Government had to take a hand in the game before the Exchange would readmit the company to membership.

This opposition to the introduction of co-operation in grain marketing and the abandonment of the patronage dividend under the compulsion of the trade, rankled in the minds of western farmers for many years, and, among the ardent co-operators at least, the memory of it contributed in no small degree to the enthusiasm with which the pooling idea was received.

The Grain Growers' Grain Company did business throughout the whole of the prairie territory, and it ventured out into the field of agricultural supplies, with indifferent results. In 1905 the provinces of Saskatchewan and Alberta were created, and in 1911 the farmers of Saskatchewan, aided by the provincial

government, established another grain-marketing organisation—the Saskatchewan Co operative Elevator Company. Two years later the Alberta Co-operative Elevator was organised with government assistance similar to that given in Saskatchewan. In each of these cases an elevator was built at points where the farmers organised to support the elevator, subscribed for stock to the amount of the cost of building, and paid 15 per cent of the subscribed capital in cash. The remaining 85 per cent was advanced by the respective governments, to be paid in twenty equal annual instalments at a low rate of interest. It may be mentioned here that there has been no default in repayment, and the scheme was a complete success. In 1916 an effort was made to unite the three companies in one farmer owned and controlled grain-marketing company, covering the three prairie provinces. After much negotiation, the Manitoba and Alberta companies merged to form the United Grain Growers, but the Saskatchewan company preferred to retain its provincial form. At the advent of the pools these two grain marketing organisations had a membership between them of 60 000, and were handling nearly 20 per cent of the total grain shipments of the three prairie provinces, their gross annual turnover being in the neighbourhood of \$130,000,000.

OTHER FORMS OF ORGANISATION

Meanwhile, co operation was being tried out in other forms. Consumers' co operative stores made an early appearance on the prairies, as also did the co-operative creamery. There were local co-operative creameries long before the co-operative grain companies were formed, all of which existed somewhat precariously. In Saskatchewan, shortly after the province was created, the local creameries voluntarily put themselves under government supervision, and this was the beginning of a policy

of government aid which was ultimately to involve loans totalling over \$800 000 advanced over a period of fifteen years—1908-1923 In 1917 the separate local creameries were amalgamated under the name of Saskatchewan Co-operative Creameries, Limited the idea being to get the creamery co operatives into an organisation similar to that of the Saskatchewan Co-operative Elevator Company Poor management the injudicious extension of plants stimulated by government subsidies and the heavy fall in agricultural prices from 1920 onward, landed the concern into grave financial difficulties from which it was impossible to extricate it even with the government's generous assistance, and a few months ago it was merged with a large private creamery, the merger being accompanied by the pious hope that the co-operative character would one day be restored to Saskatchewan's creameries In support of the hope, the merger took over the name Saskatchewan Co-operative Creameries To make it a real co-operative the shareholders of the private company will have to be bought out and these shareholders gave the new company an option on their investment for five years For the present therefore co operation in the creamery business in Saskatchewan after struggling for over thirty years is in a state of suspended animation

Manitoba and Alberta were not so generously treated by their governments, and their co operatives which could not stand on their own feet, have been allowed peacefully to die In Manitoba a large co-operative creamery is located at Winnipeg and it has recently established a branch in Brandon, 130 miles straight west of Winnipeg In Alberta the dairy situation is closely related to the pool movement, and will be dealt with later

Co operative livestock marketing, in the main, has been confined to local organisations collecting and shipping stock to the primary market In 1922 United Grain Growers organised a

CO OPERATION AND POOLS IN CANADA

livestock marketing department, and introduced the system with grading for foreign markets. In 1924 this was incorporated as a separate company, under the name Livestock Growers. Livestock marketing has also been helped by the pool movement, and its present situation will be seen in connection with the pool system.

The grading of wool for the market was undertaken by the federal department of agriculture in 1913. Local shipping associations were formed in the various provinces and in 1917 the co-operative organisation branch of the department of agriculture undertook to act as a market for sheep raisers who would accept and follow the rules laid down by the department. In 1918 the various local associations throughout the country organised the Canadian Wool Growers Limited, under a Dominion Charter. This is a real co-operative of national scope with interest limited by law to 8 per cent and provision made for a patronage dividend based on the quantity of wool shipped by Patrons may not be shareholders and shareholders do not receive a patronage dividend except as shippers of wool.

Up to the end of the war therefore we had in Canada a number of cultural co-operatives in every province organised in local associations these locals in some cases being federated in provincial associations, in addition to the two grain marketing organisations mentioned above the wool growers being the only co-operative organisation. Notable among the provincial associations is the United Farmers Co-operative Company of Ontario, founded in 1917, which handles a large number of farm products and farms, doing an annual business running from \$16,000,000 to \$20,000,000. The Co-operative Fédérée de Québec founded in 1910, has a membership of over 300 local associations and selling for them a large quantity of farm produce of an annual value of approximately \$1,000,000.

the Prince Edward Island Co operative Egg and Poultry Association founded in 1914 a selling organisation for a large number of local egg circles handling eggs and poultry of an annual value of about \$500 000 the United Fruit Companies of Nova Scotia marketing fruit only and doing an annual business of approximately \$4 000 000

THE RISE OF THE WHEAT POOLS

The western wheat crop during the last two years of the war was sold at prices set by arrangement between the British and Canadian Governments the distribution being under the control of a specially created Board of Grain Supervisors For the handling of the crop of 1919-20 the Canada Wheat Board was appointed with a complete monopoly of the marketable crop and full powers conferred under the War Times Act to arrange its distribution The Board paid an initial price to the grower on delivery of the grain at a country point and issued a participation certificate entitling the owner to further payments as the grain was sold In effect the Canada Wheat Board was a compulsory pool with a board of directors chosen from the various interests connected with the grain business

This system appealed to the grain grower It secured for him an excellent price—\$2 63 a bushel for No 1 Northern basis Fort William—relieved him of the trouble of studying markets (no small trouble for a farmer ten to thirty miles away from a railway station or a post office) allowed him to deliver his grain when it was most convenient to him and gave him the intense satisfaction of seeing the middlemen and the speculators with their occupations gone So the farmers endeavoured to have the Wheat Board continued for the crop of 1920-21 but the government was adamant and the open market was re-established in 1920 Then came the terrible slump in agricultural prices

Hundreds of farmers in Western Canada simply packed up their personal effects and left their farms to their creditors. The cry was loud for re establishment of the Wheat Board. At this time for a variety of reasons the farmers took direct political action and in the election of 1921 they swept the middle west. A new federal government was immediately pressed for restoration of the Wheat Board but the war time legislation had expired and the law officers of the Crown declared that the re establishment of the Board with such powers as the old Board had possessed was a project constitutionally incompetent to the Parliament of Canada. An effort was made to surmount the difficulty by concurrent legislation that is the federal parliament passed a measure going as far as its constitutional powers permitted and the legislatures of Manitoba Saskatchewan and Alberta were to pass complementary legislation the whole to invest the Board with the required monopolistic powers. Special sessions of the Saskatchewan and Alberta legislatures in 1922 passed the necessary legislation. A provincial election delayed the matter in Manitoba but when the measure came before the Manitoba legislature in April 1923 it was defeated by three votes. The other two provinces then abandoned the project and the farmers turned immediately to the idea of a voluntary co operative marketing association modelled on the lines of the fruit co operative pools of California.

The development of the pool system of co-operative marketing furnishes an excellent illustration of the value to the co-operative movement of international contact. Fifty years ago a party of Danes visiting the Philadelphia Centennial Exposition were shown co-operative creamery plants operating in New York State. They published a report on these plants and five years later Stilling Andersen started the first co-operative dairy in Denmark based on a contract to ensure volume. The contract

plan was subsequently adopted in California, where experiments in co-operative marketing have been conducted for forty odd years

One other factor aided in the development of the pool system Canada Australia and the United States all had experience during the war years of price fixing and special regulation of the trade in wheat and in all three countries the abandonment of government interference was followed by a voluntary movement, the object of which was to secure all the advantages of controlled marketing without the disadvantages of government interference The great desideratum was the stabilisation of prices, and the experience of government control during the war added to the experience of the contract single commodity merchandising co-operatives of California convinced the farmers of the North American continent that ruinous fluctuations in the wheat market could be prevented by the orderly marketing of the wheat crop

WAR TIME MACHINERY ABANDONED

The first proposal of a wheat pool was made by a farmers' organisation in the State of Washington in January 1920 The plan was brought to the attention of the farmers of Western Canada in the same year and during the agitation for re establishment of the Canada Wheat Board The subject was given considerable attention by the Canadian Council of Agriculture, which, as previously explained, is a conference of the organised farmers and the farmers' commercial companies, but that body found it impossible to agree on a plan and finally it was taken up by the provincial organisations acting independently, the United Farmers of Alberta taking the lead The Saskatchewan farmers' organisation first proposed a purely voluntary pool, without a contract, but the proposal met with so much opposition, that it was eventually abandoned and the farmers united on a contract pool

After a three months hectic drive for signatures to the pool contract in which a large number of business men assisted the Alberta Wheat Pool opened for business on October 19 1923 with a membership of 26 000 and 2 536 300 acres under contract or 48 per cent of the total acreage under wheat

Saskatchewan and Manitoba were later in starting and it was not until the following year that their organisations were complete, the Manitoba Pool opening for business on September 2 1924, with 8 000 members and 720 000 acres (one third of the total wheat acreage) under contract and the Saskatchewan Pool on September 8 1924 with 47 000 members and approximately 7 000 000 acres (over 50 per cent of the total wheat acreage) under contract. The Saskatchewan Pool it should be stated was bound by its contract to obtain 50 per cent of the acreage under wheat before the pool could be opened for business the other pools in the discretion of their provisional boards might start with less

In July, 1924 after the three pools had been duly incorporated the provisional boards of each met in Regina and completed an agreement for the formation of a central selling agency. This body was incorporated under a Dominion Charter as the Canadian Co-operative Wheat Producers Limited in August 1924. Through this institution all pool grain is placed on the world's market

These pools were not brought into existence without some real hard work on the part of those to whom the farmers gave the job of organisation. Candour compels the admission that to many the pools appeared as a straight substitute for the Canada Wheat Board and a means for securing a higher price for wheat but it must also be emphasised that many thousands who lent a hand in the organisation out in the country saw in the proposal a realisation of their thwarted plans for a genuine producers

co operative, operating through the control of volume toward a stabilisation of prices, eliminating the middlemen, cutting down the costs of marketing, and obtaining for the producer all the market would give. With these men there was no thought of a giant monopoly squeezing the consumer.

The organising committees for these pools had no money. They all started on borrowed money secured on faith only. United Grain Growers loaned the Alberta Pool \$10,000, the Manitoba Pool \$9,000, and the Saskatchewan Pool \$5,000. The Saskatchewan Co operative Elevator Company made a grant of \$15,000 to the Saskatchewan Pool. The Alberta Government loaned the Alberta Pool \$5,000 in addition to guarantees given the bank. The Saskatchewan Government advanced \$45,000 to the Saskatchewan Provincial Board at a critical time in the membership drive. All these loans it may be stated here were repaid within the first year.

EQUIPPING THE POOLS

The growth of the pools has been as phenomenal as their beginning. In the middle of 1924 the membership in the three pools was approximately 80,000. In 1925 it had grown to 97,000, in 1926 to 128,000, and today it is in excess of 140,000. The Alberta Pool in its first year of operation handled 35,250,000 bushels of wheat. Of the crop of 1924-25 the pools handled 81,668,886 bushels or 38 per cent of the total western shipments, and in 1925-26 the handling was 187,361,240 bushels, or 53 per cent of the total shipments. Estimated in money value, it may be said the business of the Canadian Wheat Pools is approximately one-fifth of the total annual value of co operative sales in the United Kingdom. The pools have now under contract approximately 15,500,000 acres of wheat land, and 5,000,000 acres sown to coarse grains, Manitoba and Saskatchewan having organised pools for oats, barley, flax and rye in 1925.

These pools started with no handling facilities, and deliveries from their members secured by a contract with the North-West Grain Dealers' Association, representing the elevator companies. The pool contract, however, provides for a deduction of two cents a bushel for a fund to purchase handling facilities, and the three pools from the second year of operation have been investing this fund in elevators. Last year the Saskatchewan Pool bought out the Saskatchewan Co-operative Elevator Company at the price, fixed by arbitration, of \$11,059 310. By this deal the pool acquired 451 country elevators, two terminal elevators, the lease of another terminal at Port Arthur, and a large transfer elevator at Buffalo, U.S.A. The deal had one other important result—it united the Saskatchewan farmers in one co-operative grain marketing agency and eliminated a cause of much bickering and dissension. The three provincial pools also united last year in an effort to induce United Grain Growers to sell their elevators in the three provinces to the pools, but the shareholders of the company declined to sell at that time, although they instructed their directors in their discretion to sell individual elevators at points where there was a large pool membership, and it would be undesirable to increase elevator facilities. For the crop of 1927-28, the Manitoba Pool will operate sixty country elevators, the Saskatchewan Pool 725 and the Alberta Pool 145. The pools now control terminal elevator capacity equivalent to 17,450,000 bushels at the head of the Great Lakes, and nearly 3,000,000 bushels on the Pacific Coast, the Alberta Pool having leased the Dominion Government elevator at Prince Rupert and one at Vancouver. This terminal space at Pacific ports is required to meet a growing wheat export to the Orient and via the Panama Canal.

Although the Central Selling Agency has membership in the Winnipeg Grain Exchange, the bulk of pool wheat—approximately

75 per cent —is sold directly to importers. The pool has representatives in practically every importing country its agencies being as follows: England 7, Scotland 1, Ireland 2, Germany 4, Holland, Belgium, Norway, Sweden, Portugal, Greece, Mexico, Brazil, China 1 each, Denmark, Italy 2 each.

The members of the pool are bound together by an iron clad five year contract. In essentials the contracts of the three pools are identical and they bind the farmer to deliver during the life of the contract all the wheat grown by him except registered seed wheat. The pool is appointed sole agent for receiving and selling such wheat and it may make such arrangements for the handling and selling of the wheat as in its discretion it finds necessary or advisable. From the proceeds of the sale of wheat the pool may deduct 1 per cent of the gross selling price for the creation of a commercial reserve and may deduct an additional two cents per bushel for the purchase of elevators and facilities for the handling of grain. It provides for an initial payment to the grower on the delivery of wheat and a proportionate distribution of funds remaining after all expenses have been paid. The contract is exclusive but the grower may pledge his crop subject to advice being sent to the pool. The grower also agrees that if he violates his contract particularly as to delivery or marketing of any wheat other than through the association he will pay the sum of twenty five cents per bushel as liquidated damages and that the association shall be entitled to an injunction to prevent further breach of the contract. Every contract signer holds one share in the pool for which he pays \$1 the expenses of organising the pool being met by an organisation charge of \$2 making a total payment of \$3 from every member of the pool. This contract has stood the test of the courts and is legally enforceable.

LOCAL UNITS AS DEMOCRATIC BASIS

The organisation of the pools follows the system familiar to farmers in Canada of self governing locals united in a provincial federation. Each province is divided into districts and each district is represented by a director on the provincial board. The locals elect delegates to represent the members at the annual meeting and the delegates from each district elect the director for that district. A member of the pool may hold but one share and has one vote. The annual meeting of the shareholders is the supreme governing body of the provincial pools. The provincial organisations are autonomous bodies; they have exclusive authority within their territory and control the physical handling of the grain. Each provincial pool delivers the grain of its members to the Central Selling Agency and that body accounts to the provincial pool for the sale of its grain. All payments to the members are made by the provincial pools which alone have a record of the deliveries by members. Pool control it is thus seen rests on the democratic basis which is characteristic of all purely co operative associations.

The Board of the Central Selling Agency is composed of three representatives from each of the three provincial boards and this body determines the general selling policy. Every elected member of these boards must be a member of the pool and is therefore actually engaged in growing wheat. The technical business of the pools, the handling and selling of the wheat is in the hands of men trained and experienced in the grain business. The Selling Agency has full control of the marketing organisation as distinguished from the provincial grain collecting machinery, but it should be emphasized that it is not a federal body exercising control over the member units but a subsidiary business body under the joint control of these member units.

The financing of the vast volume of grain handled by the pools is done through the chartered banks of Canada, the arrangement being made with the Bankers' Association, representing all the chartered banks. Financing has presented no special difficulty since the three pools were organised, but the Alberta Government gave a guarantee to the banks for the financing of the Alberta Pool in 1923. No guarantee has been required since; the grain finances itself as it has always done in the Canadian grain trade.

The essential difference between the pooling co-operatives and the older marketing co-operatives may be summarised thus: (1) a pool is a single commodity selling organisation, selling for its members only, (2) as a rule, it is a non-capital association, operating at cost, and financing on the commodity itself; (3) it does not commence business until a certain volume of the commodity is guaranteed, this guarantee being in the form of a legally enforceable membership contract, effective for a stated period; (4) it builds reserves from deductions, authorised by the contract, from the gross selling price of each member's deliveries; (5) it markets through a central selling agency, (6) it pays to all members the average price received for the commodity, grade for grade, over the marketing period. The declared purpose of the pools is to economise marketing, to equate, as far as conditions will permit, supply and demand at a given time and place, and thus prevent ruinous fluctuations in price, and to establish direct contact between the producer and consumer, manufacturer or processor.

POOLS FOR OTHER COMMODITIES

This system has had a marked effect upon the whole agricultural movement in Canada. The contract is now a feature of most marketing associations, and pools for the marketing of various products of the farm have been formed in a number of provinces. The Alberta farmers, first in the field with a wheat pool, were

also the first with a livestock marketing pool on a contract basis, the stock being sold through United Livestock Growers. This year livestock pools have been formed in Saskatchewan and Manitoba, the former having its own selling agency, but negotiations have been opened looking to the establishment of a selling agency in Winnipeg for the three livestock pools, while Alberta and Saskatchewan will probably retain local selling agencies for local purposes. In March this year the numerous local livestock shipping associations in the maritime provinces were brought together in a central marketing organisation incorporated as the Maritime Livestock Board. This is a contract pool, the membership of which it is expected when organisation is complete will be between 6 000 and 7 000.

Manitoba was first in the western field with an egg and poultry marketing co-operative this being established in 1922. It is a non capital (except to the extent of a \$1 membership stock) non profit pooling association which beginning in a small way, is gradually extending over the whole province and now has a membership of 9 000. Its business last year amounted to \$660,825. Similar pools have been formed in Saskatchewan (1925) and Alberta (1925). The former has 18 500 members, and its business this year will be in the neighbourhood of \$1,000,000. The latter has a membership of about 5 000, and had a turnover of about \$338 000 last year.

A curious experiment is being made in the dairying business in Alberta. There are two pools: the Alberta Co-operative Dairy Producers, a provincial wide pool with headquarters in the northern part of the province, and the Central Alberta Dairy Producers, a more or less local affair. The former has an arrangement with a number of privately owned and local co-operative creameries, the latter with one large creamery, under which they take the cream of the pool members, paying full market price for it,

make and sell the butter, and return to the pools any surplus over and above cost of production in the case of the Central Pool, and cost plus one cent per pound of butter for supervising and financing the operation in the case of the creameries contracting with the Alberta Pool. This arrangement may be but temporary, and in the case of the Central Pool, the arrangement includes an option for the purchase of the plant at any time. About forty creameries are in the arrangement with the Alberta Pool, and the enthusiastic co-operators at least hope that some day they will all be taken over by the pool.

During the last few months, the United Farmers' Co-operative Company of Ontario has transformed its grain department into a pool. Contracts totalling over 8 500 have been signed by Ontario farmers covering wheat, barley and oats and the Ontario Pool has made arrangements with the Central Selling Agency of the western pools for export sales. The United Farmers' Co-operative also conducts an egg pool.

The Fraser Valley Milk Producers' Association, organised in 1917 remains the single outstanding co-operative success in British Columbia. It is not a pool, although its members, numbering 2 475 are bound by a perpetual contract which, however, may be terminated on twelve months notice. This co-operative has a capital of \$695 670 and a bond issue of \$333 600, the latter being redeemed and converted into capital stock at the rate of \$41,700 annually. It handles all kinds of dairy produce and does an annual business of approximately \$4,000,000.

A RESORT TO COMPULSION

The fruit growers of British Columbia have not had such gratifying success in the co-operative marketing of their fruit, although provincial legislation has given them every support. Violation of contracts appears to have been rife, and the co-

operatives have complained that they have never been able to control enough of the crop to prevent dumping on the market, with consequent ruinous prices. In despair, growers, co-operatives and the private trade got together last year, and presented to the provincial government a scheme for the controlled marketing of the British Columbia fruit. The scheme was accepted by the government, and embodied in "An Act respecting the Marketing of Fruit and other Produce" passed by the provincial legislature last March. The Act provides for the appointment of a committee of three, to be known as a Committee of Direction, and this committee "shall so far as the legislative authority of the Province extends have power to determine at what time and in what quantity and from and to what places and at what prices the product may be marketed and to make orders and regulations in relation to such matters (Section 10). Product" in this Act means any fruit vegetable grain or cereal "but excluding any of these intended for manufacture or processing. The Act provides for an "Interior Tree fruit and Vegetable Committee of Direction" to market all tree fruits and vegetables within a specified area which roughly takes in the main producing portion of the province. Committees of Direction for other products may be appointed by order in-council following a petition which is supported by 75 per cent of the growers in the manner prescribed by the Act. The "Interior Tree fruit and Vegetable Committee of Direction" has been appointed, two by the growers, and the chairman, F. M. Black, who was formerly provincial treasurer for Manitoba, by the government. Tree-fruits and vegetables will be marketed under the direction of this committee this year.

Thus British Columbia follows Queensland and South Africa into an experiment in compulsory collective marketing, but it should be noted that the British Columbia legislation gives no

special place in the scheme to the co-operatives. They are controlled and regulated in their operations in the same way as the private traders. The scheme is, therefore, strictly not one of compulsory co-operation, but is a modified form of the Canada Wheat Board. This experiment is being watched with a considerable amount of interest in the Dominion, and, it must be confessed, the compulsory feature appeals to not a few who cannot see why economic democracy should not, like political democracy, rest on the rule of the majority.

When the Canada Wheat Board was discontinued, it had on hand an unclaimed balance amounting to \$560,000. A demand was made on the Dominion Government for distribution of this money among the provinces on the ground that it belonged to the wheat growers and should be used on their behalf. After some demur the Dominion Government agreed, Manitoba received \$128,800, Saskatchewan \$284,200, and Alberta \$112,000, the distribution being proportioned to the federal annual subsidy to these provinces.

Last year legislation was passed by each of these provinces providing for the utilisation of this Wheat Board money in the interest of agriculture. The capital sum in each case was invested and an institution established supported by the interest. Manitoba established a co-operative marketing board to encourage and promote the development of agricultural co-operation within the province. Saskatchewan and Alberta created bodies to promote agricultural research, production and marketing, including agricultural co-operation.

TRUTH ABOUT THE "WORLD WHEAT POOL"

This article should not be concluded without some reference to the international situation. In February, 1926, an international wheat pool conference called by the Canadian Pools, was

held in Minneapolis, U S A It was attended by about seventy delegates representing the wheat pools of Canada, Australia and the United States Another conference was held last May in Kansas City, Mo , U S A About 200 delegates attended, again from the countries mentioned and representatives of the Russian co-operatives Among the speakers at this conference supporting strongly the wheat pools were Hon J E Brownlee, Premier of Alberta, Hon J G Gardiner Premier of Saskatchewan, and Hon W M Jardine U S Secretary of Agriculture Hon John Bracken, Premier of Manitoba was unable to attend, but he sent a message to the conference warmly supporting co operation among farmers This conference recommended to the international committee that steps be taken to establish an international bureau which will act as a clearing house for statistical information matters relating to the development of international co operation and such other matters as may be of mutual benefit to the world co operative movement

Somehow the idea got abroad that the purpose of these conferences was to create a world wheat pool That is an absurdity, and no suggestion of the kind has ever been made The basic idea is contained in the quotation just given from the resolution of the conference Necessarily the proposition is as yet tentative, and the resolution expressly lays it down that membership in such an international bureau must be preceded by thorough organisation of the producers of wheat in each country on a permanent basis and such organisation must control a substantial percentage of the wheat grown in such country," a condition which practically bars at the present time the wheat pools of the United States which cannot compare with the grain co-operatives of Canada or Australia

International co-ordination of agricultural co-operation is a very desirable thing, and it does not need a prophet to proclaim

its coming Whether the agricultural co-operatives can find a satisfactory place in the International Co-operative Alliance, or whether it should be an agricultural international, is a question beyond the scope of this article, but it may be observed that the agricultural movement, by laying stress upon the producers' place in the economic order, may help to save the consumers' co-operative movement from a tendency, all too noticeable in its attitude toward agricultural co-operatives, to confuse cheapness with the co-operative ideal

CO OPERATION AND AGRICULTURAL CREDIT IN SOUTH AFRICA

BY

T B HEROLD

THAT the co-operative movement is making rapid strides in South Africa is undoubted. It is a healthy fact that it is not related to any particular political party or interest. It is now generally recognised that the future of the Union demands an efficient agricultural development, and that co-operation for marketing purposes is the solution of many of the troubles faced by farmers today. The drought in some of the districts has naturally reacted on the towns and marketing methods are receiving much attention. Articles preaching co-operation for farmers are of almost daily occurrence in the leading newspapers of the Union. Generally speaking the various agricultural organisations are exercising their influence in the same direction. The attitude of the public is sympathetic and while no direct State grants are made to any co-operative organisations, objection has not been raised to the credit facilities afforded by the Land and Agricultural Bank.

Many difficulties have been experienced in extending the movement in South Africa, not the least of which has been the natural independence and individualism of a people living for the most part at great distances from each other, and accustomed by circumstances to depend on themselves in their dealings with the world. A proper realisation of that community of interests, which is the basis of co-operation, has undoubtedly been lacking. Land and labour have been cheap, and the competition of other

countries was not severely felt in the past. A large proportion of farmers too work inherited farms and have been content with a return which is in no sense adequate to the capital involved. Others depending on an annual crop have not thought it possible to pay their way with the facilities offered by co operative societies and are forced annually to realise their produce as soon as it is ready in order to meet the season's debts.

These facts have had their bearing on the position. More important still in their effect on the development of the movement was the lack in the Cape and Natal Provinces prior to 1922 of any suitable co operative legislation and the fact that in the Transvaal and Orange Free State the existing legislation was not applicable to companies with limited liability nor were they entitled to obtain assistance from the Land Bank.¹

In extending the knowledge of co operative principles among the farming community the Agricultural Colleges are doing good work. Regular lectures on the subject are given. It is realised that a fuller development of co operation must stimulate farming since successful marketing is of nearly as much practical importance to producers as the achievements of agricultural science. Co operative organisations benefit the whole farming community by modernising all methods of production and distribution eliminating waste and duplication and by the marketing of farmers produce to the best advantage with better returns to the producer and less cost to the public. Better grading better prices and consequently better farming are direct results of the operations of a successful society.

The reaction of co operative business upon farming methods has been well exemplified in the tobacco-growing areas of the Magaliesberg in the Transvaal. Some fifteen years ago when

¹ See the South Africa section of the Survey of Co operative Legislation included in this volume.

the growers of Transvaal tobacco had the utmost difficulty in selling their produce, an unlimited liability society was formed with a membership of 277. As a result of the greatly increased prices obtained, the membership is today 3 546, and the society has accumulated a reserve fund of £42,866. By its distribution of good seed and insistence on careful grading it has done much to better the quality of tobacco produced and to deal with the problem of over-production. It has, in fact, put new life into the industry of the district.

The history of agricultural co-operation in South Africa emphasises in the clearest possible way the paramount importance of good business management. The failures of earlier years were very frequently due to the employment of unsuitable secretary-managers, whose influence with their farmer directors proved fatal. The qualifications required from a successful manager are by no means light and it is to be recorded that the salaries paid were often inadequate. Living expenses on farms being low, Boards of Directors have not always realised that a first-class manager requires a first-class salary. There are too no central facilities for training staff, though the offices of other societies and of central bodies are a useful recruiting ground for more responsible positions in other associations. The frequent inspections conducted by officials from the Registrar's staff have brought about a uniform system of accounting at the majority of the societies, while by means of occasional conferences of secretaries, the submission of periodical returns to the Registrar, and a strict annual audit by a public accountant, who, in terms of the co-operative law, must certify to specified details, much has been done to secure a strict adherence to business principles.

AGRICULTURAL CREDIT

The ideal form of capital to a farmer who purchases land is that which is granted for a sufficiently long period to enable him to redeem the debt in instalments, which are so easy that their payment will not mean too heavy an appropriation of the proceeds of the produce of the farm. The farmer should be able not only to pay those instalments, but also to develop his farm out of the earnings from the land itself. The farmer wants assistance which will possess the additional merit of not being liable to withdrawal owing to slumps or to the death of the lender, or to more attractive fields of investment elsewhere or to the hundred and one other reasons which will readily occur to you, he must have that sense of security that can only come from the knowledge that assistance, once granted, will not be withdrawn for any reason other than his own default.

Prior to 1907 our farmers were entirely dependent on private investors for their capital. The cost of money, that is the rate of interest, went up and down and—as an Irishman would probably say—it was more up than down. In addition, there was no assurance that the capital would be available for a sufficiently long period.

The Government of the Transvaal first moved in the matter, and established a land bank in 1907, closely followed by the Government of Natal, which also established a small bank in that year. In the Orange Free State a land bank commenced business in 1909 while in the Cape a Land Bank Act was passed, but a bank was never actually established. The Union Land Bank was established on October 1, 1912, when the three provincial banks mentioned ceased to exist, and their assets and liabilities vested in the Union Bank.

THE UNION LAND BANK

I do not want to burden you by quoting a mass of figures but it is of interest to know that the Union Bank commenced business with the capital of the old provincial banks of £2 735 000 which was made up in this way

Transvaal Bank	£2 000 000
Free State Bank	500 000
Natal Bank	235 000

Since then the bank's capital has grown from the £2 735 000 to £9 254 860 on December 31 1926 mainly by amounts specially voted by Parliament

In addition to the £9 254 860 the bank had at December 31 1926 raised £228 300 from the public and other banks and, further it had accumulated a reserve fund of £527 176 It will thus be seen that at December 31 1926 funds were roughly, £10 000 000—that is an easy figure to remember—a figure which, incidentally greatly exceeds the amount of paid up capital and reserves of all the commercial banks put together The bank pays to the Treasury the full cost of the amount borrowed by the State for land bank purposes In addition the bank pays in full for services rendered by the railway and postal administrations so that the bank does not cost the taxpayer a penny The farmer pays—and rightly so—the State in full for the facilities granted to him through the bank

Up to the present the bank has not repaid anything to the Treasury in reduction of the capital advanced to it The law, however, provides that as soon as the reserve fund and the bank's capital total such an amount as is, in the Central Board's opinion adequate to enable the bank fully to carry out the objects for which it was established the Central Board may commence to repay the capital advanced by the Treasury.

It will probably be some years before anything will be done in that direction, because the bank is, even with its big capital, unable at present fully to carry out the objects mentioned in the Bank Act. It is, unfortunately, obliged from time to time to restrict its operations.

The bank is a body corporate established under Act No 18 of 1912, which has since been amended by Acts No 30 of 1916, No 40 of 1922, No 35 of 1923, No 32 of 1924, No 43 of 1925 and No 27 of 1927. Its operations are controlled by a Central Board, consisting of a Managing Director (who is Chairman), appointed by the Governor General, and five ordinary members, who retire in turn annually. The Central Board is solely responsible for the control of the bank and its policy, the granting of loans, and all other business. It is assisted by four Local Boards, whose functions are purely to advise the Central Board in respect of applications for loans and other matters in their respective areas. The Local Board areas are formed mainly, but not entirely, on provincial lines.

METHOD OF OPERATION

Since the Union Bank was established on October 1, 1912, and up to December 31, 1926, individual farmers applied to the bank for loans totalling no less than *twenty-seven million, two hundred and forty two thousand, nine hundred and eighty-nine pounds* for mortgage, fencing and dipping tank loans only.

The separate figures are

	£24 987 201
	1 922 340
	333 448
<hr/> 49 753 applications	<hr/> Total £27,242,989

These loans are granted on first mortgage, and usually for five, ten, fifteen or twenty years dependent on the purpose for which the loan is required. If it is required for stock, such as sheep, which are quickly productive the period of the loan would be five or ten years for buildings and other improvements the period would be fifteen years, while for the purchase of land or the redemption of existing bonds a period of twenty years would be fixed. The rate of interest charged may be altered from time to time, at present it is 6 per cent per annum. The rate of interest in respect of existing loans may not be increased, but it may be reduced. It is fixed by the Central Board and is determined by the cost of the bank's capital and its costs of administration. The loan is repayable in equal half yearly instalments which include interest and capital.

The loan must be used to develop agriculture to purchase stock farming implements seed fertilisers and so on or to clear and improve land to erect farm buildings to pay costs of subdividing land to plant trees orchards vineyards sugar cane, etc. The amount of the loan may not exceed 60 per cent of the fair agricultural or pastoral value of the land as determined by the Central Board. Improvements as such are not valued separately, but the agricultural or pastoral value of the land is regarded as being enhanced by permanent improvements, such as buildings, etc., of a nature consistent with the farming operations for which the farm is suited.

In order to assist the Board in arriving at the value of the farm, the application is first sent to the magistrate of the district in which the farm is situated in order that the security may be valued by a person specially appointed by the Central Board as a valuator for that particular area. The Central Board's practice—which the wiseacres thought would be disastrous—of appointing farmers of good standing as valuers instead of professional

men has answered very well indeed. Apart from the saving of expense and the convenience to applicants of having farmer valuers within easy reach, there is no doubt that their appointment has been an important factor in bringing home to farmers the fact that the land bank is their bank, and that its success or failure reflects on them as a community.

The bank can only grant a fencing loan if, among other things, the specifications of the proposed fence are approved by the Department of Agriculture. A bond is not passed in the bank's favour for fencing loans, the amount is merely "noted" in his registers by the Registrar of Deeds against the farm and on the title deeds. That "note" has the effect of creating in favour of the bank a charge on the farm. The amount of the loan, or as much as may be owing, runs with the land, and passes automatically from owner to owner, who is liable only for those instalments and interest which fall due during his ownership. No holding can be transferred unless the Registrar of Deeds is furnished with a certificate by the bank showing that all instalments, then due under the advance, have been paid. At present the bank charges interest at the rate of 5 per cent per annum on fencing loans, which are repayable in this way: at the end of the first year only interest is payable, thereafter the loan, with interest, is repayable in eleven equal yearly instalments, the first of which falls due at the end of the second year, reckoned from the date of the advance.

Dipping tank loans are granted in the same easy manner as fencing loans. In 1921 the bank was given power to grant loans not exceeding £150, to construct a tank, silo, or other contrivance for the making or storage of ensilage, in the same way as fencing loans are granted.

An interesting extension of the bank's powers was made in 1924, when it was authorised to grant loans to farmers to enable

them to provide a supply of water by boring or otherwise, and to purchase and erect windmills or other mechanical contrivance for the pumping of water. The maximum amount which may be granted for each source of supply (including a windmill or other mechanical contrivance) is £250. The loans are granted in the same simple manner as fencing and dipping tank loans.

The bank's loans are not investments in the sense that it is loaning State monies in order to receive a return in the form of interest. The whole object of its loans is to further the development of agriculture. For this reason it employs inspectors, who periodically visit properties bonded to it to see whether those properties are being occupied and worked in a husbandlike manner.

LOANS TO CO-OPERATIVE BODIES

The bank is authorised to grant the following loans to Co-operative Agricultural Societies and Companies registered under the Co-operative Act of 1922

- A Fixed Instalment Loans,
- B Seasonal Loans,
- C Export Loans

The distinction made in the Co-operative Law between a Co-operative Society and a Co-operative Company is that the members of a Society are jointly and severally liable for payment of its debts and obligations whereas the liability of a member of a Company is limited to payment of the nominal value of the shares subscribed by him and any contingent liability which may be attached to such shares.

men has answered very well indeed. Apart from the saving of expense and the convenience to applicants of having farmer valuers within easy reach, there is no doubt that their appointment has been an important factor in bringing home to farmers the fact that the land bank is their bank, and that its success or failure reflects on them as a community.

The bank can only grant a fencing loan if, among other things, the specifications of the proposed fence are approved by the Department of Agriculture. A bond is not passed in the bank's favour for fencing loans, the amount is merely "noted" in his registers by the Registrar of Deeds against the farm and on the title deeds. That "note" has the effect of creating in favour of the bank a charge on the farm. The amount of the loan, or as much as may be owing, runs with the land, and passes automatically from owner to owner, who is liable only for those instalments and interest which fall due during his ownership. No holding can be transferred unless the Registrar of Deeds is furnished with a certificate by the bank showing that all instalments, then due under the advance, have been paid. At present the bank charges interest at the rate of 5 per cent per annum on fencing loans, which are repayable in this way: at the end of the first year only interest is payable; thereafter the loan, with interest, is repayable in eleven equal yearly instalments, the first of which falls due at the end of the second year, reckoned from the date of the advance.

Dipping tank loans are granted in the same easy manner as fencing loans. In 1921 the bank was given power to grant loans not exceeding £150, to construct a tank, silo, or other contrivance for the making or storage of ensilage, in the same way as fencing loans are granted.

An interesting extension of the bank's powers was made in 1924, when it was authorised to grant loans to farmers to enable

them to provide a supply of water by boring or otherwise, and to purchase and erect windmills or other mechanical contrivance for the pumping of water. The maximum amount which may be granted for each source of supply (including a windmill or other mechanical contrivance) is £250. The loans are granted in the same simple manner as fencing and dipping tank loans.

The bank's loans are not investments, in the sense that it is loaning State monies in order to receive a return in the form of interest. The whole object of its loans is to further the development of agriculture. For this reason it employs inspectors, who periodically visit properties bonded to it to see whether those properties are being occupied and worked in a husbandlike manner.

LOANS TO CO-OPERATIVE BODIES

The bank is authorised to grant the following loans to Co-operative Agricultural Societies and Companies registered under the Co-operative Act of 1922

- A Fixed Instalment Loans,
- B Seasonal Loans,
- C Export Loans

The distinction made in the Co-operative Law between a Co-operative Society and a Co-operative Company is that the members of a Society are jointly and severally liable for payment of its debts and obligations, whereas the liability of a member of a Company is limited to payment of the nominal value of the shares subscribed by him, and any "contingent liability" which may be attached to such shares.

A Fixed Instalment Loans

These advances are granted for the purpose of purchasing

- (i) Immovable property and erecting buildings thereon,
- (ii) Agricultural machinery to be worked on behalf of members,
- (iii) Breeding stock to be controlled and used on behalf of members, and
- (iv) Plant, office furniture and other equipment required for carrying on the business of the Society or Company

The loans granted under (i) (ii), and (iv) are repayable within a period not exceeding ten years, in such instalments as the Central Board of the Land Bank determines. Interest on such a loan is payable either yearly or half yearly in arrear. Advances under (ii) are made to 'Blood Stock' Co-operative Societies and 'Special' Co-operative Livestock Societies. This class of loan is not available to Co-operative Companies with limited liability. The loans must be liquidated within five years and are usually repayable in the case of 'Blood Stock' Dairy Societies, in monthly instalments calculated on the basis of £5 for every £300 advanced plus interest, and as regards 'Blood Stock' Sheep Societies in equal half yearly instalments, plus interest. The advances are limited to £300 for each member. 'Special' Livestock Societies must repay the loans granted to them in yearly instalments, calculated on a sliding scale, commencing at 10 per cent and rising to 30 per cent, plus interest. The distinction between a 'Blood Stock' and a 'Special' Society is that in the case of the former only pure bred stock may be purchased and supplied to members, whilst the latter may acquire ordinary livestock with the proceeds of the loans obtained from the Bank.

The undermentioned amounts are owing (September 1927) on account of fixed loans by the different class of Society and Company—viz

	<i>Societies</i>	<i>Companies</i>	<i>Total</i>
Maize	£51 130	—	£51 130
Tobacco	48 475	£6 400	54 875
Sugar	—	334 839	334 839
Cotton	20 326	20 932	41 258
Wool	—	51 200	51 200
Dried fruit	—	22 325	22 325
Citrus	110	19 750	19 860
Apples	—	2 750	2 750
Wattle bark	—	14 823	14 823
Wine	—	14 500	14 500
Dairies	4 481	6 772	11 253
Blood stock	15 552	—	15 552
Special livestock	119 578	—	119 578
Threshing machines	1 700	—	1 700
	£261 352	£494 300	£755 652

B *Seasonal Loans*

These loans are usually granted

- (i) To make advances to members against produce actually delivered to the Society or Company, and
- (ii) To pay for grain bags and produce containers as well as farming requisites such as implements or fertilisers purchased on behalf of members

The currency of the advance is fixed for the period of the harvest year of the particular product handled that is to say, capital facilities under the loan are available for one season only. From time to time monies may be drawn from and repaid

to the bank provided the total amount owing at any one time does not exceed the maximum amount granted

During the period when produce is delivered money is drawn from the bank, and repaid as and when the proceeds of the sale of the produce are received. If the co-operative organisation is associated with others in a Central or Federal Co-operative Agricultural Company which attends to the sale of the produce to be financed, the bank would make it a condition of the seasonal loan that the borrowing Society or Company must authorise the selling body to pay the proceeds of the produce direct to the bank. Interest is calculated on the daily balance of the amount owing. Advances to members on farm produce are limited to 60 per cent of the value of such produce as determined by the Central Board of the Bank. Where farming requisites are purchased, an amount equal to the cost thereof may be advanced.

The seasonal loans outstanding are as under

	<i>Societies</i>	<i>Companies</i>	<i>Total</i>
Maize	£223 543	—	£223 543
Tobacco	131 998	20 306	152 304
Ostrich feathers	—	108 217	108 217
Cotton	7 816	11 752	19 568
Dried fruit	—	24 944	24 944
Sugar	—	1 119	1 119
Pea nuts	—	4 538	4 538
Dairies	—	3 670	3 670
Wine	—	1 900	1 900
Apples	—	1 199	1 199
Fumigation (citrus)	1 247	1 820	3 067
	£364 601	£179 665	£544 269

In connection with the current season, the undermentioned loans have been granted

	<i>Societies</i>	<i>Companies</i>	<i>Total</i>
Maize	£826 750	—	£826 750
Tobacco	220 000	60 000	280 000
Sugar	—	60 000	60 000
Cotton	15 000	15 000	30 000
Pea nuts	—	9 375	9 375
Wine	—	1 900	1 900
Lucerne	—	1 000	1 000
Dairies	—	3 200	3 200
Ostrich feathers	—	28 000	28 000
Apples	—	1 200	1 200
Fumigation (citrus)	1 500	—	1 500
	£1 063 250	£179 675	£1 242 925

C Export Loans

These are granted to meet the cost incidental to the export of produce overseas "Cost" includes packing materials, railage, port charges shipping freight and all other expenditure reasonably incurred in placing and selling produce abroad It is a condition of all export loans that the produce must be consigned to, and the sale thereof controlled by a co-operative organisation oversea approved by the Central Board, and such co-operative body must be authorised to pay the proceeds direct to the bank's London office in reduction of the loans obtained

The amounts under the export loans are

Citrus societies	£7 248
Citrus companies	11 844
Total	£19 092

The loans granted under this head for the present season are

Citrus societies	£20 000
Citrus companies	24 700
Total	£44 700

The bank has also the power to guarantee the performance by a Society or Company of any contract entered into in connection with the supply of produce of the payment for grain bags and farming requisites generally. For the current season the bank has issued guarantees to an amount of £44 565 in respect of grain bags purchased in India by the Central Agency for Co-operative Societies Limited.

The security for an advance to a Society whether fixed seasonal or export is the members joint and several liability to pay the Society's debts and obligations.

The security for an advance to a Company is

- (a) A cession of the amount of subscribed but unpaid capital
- (b) A cession of the amount of contingent liability attaching to the Company's shares and
- (c) Such further security as the Central Board of the Bank may think necessary

With regard to (a) if the advance desired is in the form of a fixed loan the bank requires the members to subscribe for shares to the full amount of the advance. The bank's view is that limited liability co-operators must themselves subscribe for the capital required and the most they can expect is that the bank will advance such capital only for the period required to give them the opportunity to provide that capital themselves out of the proceeds of their produce.

(The nominal value of shares issued by Co-operative Companies is one pound of which one tenth is payable at application and further calls not exceeding one-fourth of the nominal value may be made from time to time.)

Where Seasonal or Export Loans are granted the bank will accept as security the contingent liability attaching to shares

mentioned in (b) In this case, a member is required to accept contingent liability each season to the full amount of advances on produce, cost of export, and the amount involved in handling and marketing his produce At the end of the season, when the produce is sold and the advance repaid, the contingent liability accepted by the member automatically falls away

With regard to (c), the further security usually takes the form of a bond over the assets of the Company, and/or a joint and several guarantee by the Directors of the Company to pay such an amount as the bank may think necessary

CO OPERATIVE CREDIT SOCIETIES

Besides placing credit at the disposal of farmers by means of advances to Co-operative Societies loans against mortgage bonds, and advances for the purpose of erecting fences, dipping tanks and silos, the bank also administers the Agricultural Credit Act, which was passed by the Legislature in 1926, in order to provide the farmer with short-term credit which is suited to the nature of his business The Act provides machinery for the establishment of agricultural loan companies and rural credit societies

In dealing with the constitution of a loan company, it should be noted that the company depends on a subscribed capital for its funds, no company can commence operations until it has a subscribed capital of at least five thousand pounds In the case of only three companies have the public subscribed capital, and that only to a very limited extent, the balance, and in other instances the whole capital, being subscribed by the bank itself

Provision is also made that credit societies must subscribe to the capital of the company an amount equal to 1 per cent of the amount of every bill discounted by such society for its members The capital of a loan company is, therefore, steadily increasing,

and when it has reached such an amount as is determined by the bank in each case the company must apply 25 per cent further subscriptions by credit societies to the payment and retirement of all shares subscribed by persons or institutions other than societies. The credit societies formed in any particular circle are thus afforded the opportunity of ultimately becoming the sole shareholders in the loan company established in that circle.

A loan company is managed by a Board of Directors appointed by the bank which also appoints the Secretary. The policy of the bank is to appoint local farmers of standing, men who are well acquainted with the people and the conditions obtaining in the circle as Directors of such company.

The functions of a loan company are threefold

- 1 To provide accommodation to the members of credit societies formed in its area by discounting bills signed by members and endorsed by their respective societies
- 2 To grant loans to individual farmers (including members of credit societies) against the security of grain or other agricultural produce represented by an elevator or warehouse receipt
- 3 To receive monies on deposit from shareholders and others

The first object of a loan company, therefore, involves the formation of credit societies, and raises the question, What is a credit society? A credit society is simply a borrowing club, consisting of not less than seven, and not more than fifteen farmers, and its object is to grant accommodation to its members against their bills, which it discounts with the loan company.

The regulations of such a society are prescribed by the Act,

and limit accommodation to its members to an amount not exceeding £200 multiplied by the number of its members, the maximum advance to any individual being fixed at £300. The currency of these bills is not to exceed two years in exceptional cases, the policy of the bank, however, is to arrange the currency of bills so as to coincide with the harvest year.

These provisions are very well adapted to farmers engaged in purely agricultural pursuits, as regards the stock farmer, especially in cases where it is desired to buy sheep it is appreciated that it will not be possible to discharge the liability in full when a twelve month's bill falls due. But having regard to all the circumstances and a payment in reduction of the bill having been made the bank agrees to a renewal of such a bill under favourable conditions. Small stock farmers are thus placed in a position also to take advantage of the facilities offered.

A credit society may grant accommodation to its members for the following purposes

- (a) To enable a member to sow reap or dispose of a crop
- (b) To purchase agricultural implements and machinery, livestock feeding stuffs seeds fertilisers and other farming requisites
- (c) To erect buildings (including the purchase of the necessary material) for treating or handling farm produce and for housing livestock
- (d) To pay wages for and costs to be incurred in reaping, threshing or disposing of crops

The members of a credit society are jointly severally liable for the debts of the society. Owing to the fact that the nature of this liability is not thoroughly understood by the farming community, this provision to some extent acts unfavourably against the success of the whole scheme. Although liability is

unlimited, there is considerable security in the fact that the member does not personally handle the money advanced, any stock or implements purchased remain the property of the society until the debt has been repaid, and if disposed of before that event, the member is criminally liable, in addition the society has a lien on crops produced with the aid of seed, fertilisers, stock or implements supplied

Up to the present no loan company is functioning as regards the second object of such companies, namely loans to individual farmers against the security of grain represented by an elevator or warehouse receipt. This question involves the erection and control of warehouses, as well as the "co-operative" sale of produce against which loan companies have made advance, and is now receiving attention. The machinery for this part of the company's business will be in order to deal with next year's crop.

Very little attention has so far been given to the third object of loan companies—viz, "*To receive deposits from shareholders and others*"—and no business has resulted.

The Land and Agricultural Bank of South Africa acts as bankers to the loan companies, each of which is required to maintain a reserve fund equal to 25 per cent of its paid up capital, and companies obtain further funds by re discounting with the bank bills endorsed by credit societies or signed by individual farmers.

Since the Act came into operation thirteen loan companies have been registered, and the total number of credit societies at present attaching to the several companies is 152.

CO OPERATION IN CEYLON

BY

W. H. K. CAMPELL.

THE first ordinance providing for the establishment of Co-operative Societies was passed in 1911 and the first society was registered in 1912. Up to 1913 the Registrar General was Registrar of Co-operative Societies in addition to his own duties. In 1913 the Registrarship was transferred to the Director of Agriculture still in addition to his own duties. No great progress was made till December 1916 when a Director of Agriculture was appointed who had had some experience of Co-operation elsewhere and was keenly interested in it and alive to its possibilities. In 1913 an untrained Inspector was appointed. In October 1920 two more were appointed and given a course of training in India. But the Registrar continued to be an officer who had other important duties to perform which occupied nearly all his time and he was only able to devote a comparatively small amount of his energies to Co-operation.

As a result of lack of staff training and supervision the movement in Ceylon has not hitherto made the progress which would have been possible in the time which has elapsed if a more whole hearted attempt had been made to develop its possibilities. For the same reasons certain mistakes have undoubtedly been made. There are few countries where the mistake has not been made of trying to get on faster than the staff and the nature of the material will actually allow. Ceylon is not one of them. Societies have undoubtedly been registered without sufficient teaching and left to carry on without adequate supervision.

unlimited
 member of
 stock or in
 until the
 event, the
 has a lien
 stock or in

Up to the
 the second
 farmers ag
 or warehou
 control of
 produce ag
 is now receiv
 company's b

Very littl
 of loan comp
 and others

The Land
 bankers to t
 maintain a re
 and companie
 bank bills en
 farmers

Since the
 have been re
 at present att

the people to the idea of Co-operation by these societies, and then break them up. It is easy to be wise after the event but this policy has proved a failure. It has brought into existence a number of societies managed entirely by headmen on purely bureaucratic lines. The members are scattered over so large an area that they rarely attend meetings, and have little or no voice in decisions if they do. Such societies have spread quite a false idea as to what a Co-operative Society should be, and have fostered the already prevalent idea that this is something which Government should run for them, and that the duties of the officers of a society are matters far too deep for a comparatively uneducated villager to deal with.

But a few years ago a considerable expansion took place very rapidly in one portion of the island. Societies began to be formed for a single village, and were very liberally financed—much more liberally, in fact, than was justified by the stage of co-operative education which they had reached. Widespread interest in the movement was created, a large sum of money became involved, and it was obvious that it had got beyond the stage where any official could be expected to accept responsibility for it as a side line, in addition to a very adequate supply of other duties. Appreciating this, the Director of Agriculture, as Registrar of Co-operative Societies, represented that the appointment of a whole-time officer was necessary, and Government decided to depute a member of the Civil Service to study Co-operation in India and certain European countries, and to be Joint Registrar of Co-operative Societies upon his return to the island in May, 1926. The appointment of three more Inspectors was sanctioned, and these are at present over in India, undergoing a course of training, and are due to return in July, 1927.

At this stage there were in existence 315 societies with 34 164 members, a paid up capital of Rs. 362,987/08, and reserve funds

As a result, they have, generally speaking, little appreciation of the fundamental principles of Co operation. They tend to regard a large membership and share capital as *per se* desirable, and to exercise little or no discrimination as to the character of the members whom they elect. The inevitable result is a lack of that mutual trust which is the mainspring of a society which is truly co-operative. There is usually no sufficient inquiry into the purpose for which loans are given, and very little supervision of the way the money is used thereafter. In case of default, partly from lack of knowledge, and partly from lack of moral character, no energetic steps are taken for the recovery of loans. Active interest in the affairs of the society, which should be shared by all the members, is actually confined to very few. Societies have made little progress in the inculcation and development of thrift. The ingrained habits of the thriftlessness and unpunctuality of the people require a high standard of vigilance and control from within the societies, supported by close supervision from without. The extent to which these ideals have been attained leaves much to be desired.

Another special difficulty with which Co-operation has had to contend in Ceylon is the lack of mutual trust of the people, and their dependence on the various grades of native headmen, through whom the machinery of Government works. They are inclined to view with great suspicion any new and novel idea which does not come to them through the medium of these minor officers of Government. An attempt was made to overcome this difficulty by the organisation of societies of unlimited liability, officered by these headmen or their immediate dependents, and operating over very large areas, extending sometimes to hundreds of square miles. It was recognised that these societies were unsound, as the area of operations put mutual knowledge and supervision out of the question, but the intention was to accustom

the people to the idea of Co-operation by these societies, and then break them up. It is easy to be wise after the event, but this policy has proved a failure. It has brought into existence a number of societies, managed entirely by headmen on purely bureaucratic lines. The members are scattered over so large an area that they rarely attend meetings and have little or no voice in decisions if they do. Such societies have spread quite a false idea as to what a Co-operative Society should be, and have fostered the already prevalent idea that this is something which Government should run for them, and that the duties of the officers of a society are matters far too deep for a comparatively uneducated villager to deal with.

But a few years ago a considerable expansion took place very rapidly in one portion of the island. Societies began to be formed for a single village, and were very liberally financed—much more liberally, in fact, than was justified by the stage of co-operative education which they had reached. Widespread interest in the movement was created, a large sum of money became involved, and it was obvious that it had got beyond the stage where any official could be expected to accept responsibility for it as a side line, in addition to a very adequate supply of other duties. Appreciating this, the Director of Agriculture, as Registrar of Co-operative Societies, represented that the appointment of a whole-time officer was necessary, and Government decided to depute a member of the Civil Service to study Co-operation in India and certain European countries, and to be Joint Registrar of Co-operative Societies upon his return to the island in May, 1926. The appointment of three more Inspectors was sanctioned, and these are at present over in India, undergoing a course of training, and are due to return in July, 1927.

At this stage there were in existence 315 societies with 34,164 members, a paid up capital of Rs 362,987/08, and reserve funds

amounting to Rs 73 183/39. A very large majority of these were credit societies of unlimited liability catering mainly for small agriculturists. This is undoubtedly the correct way in which to begin in an Oriental country with a heavily indebted peasantry accustomed for generations to depend upon usurers for financing its agriculture. The thrift and deposit side of the movement had hardly been developed at all and the only source of loans was a department of Government. The total working capital in use for 34 164 members was Rs 816 108/14 or just under Rs 24 per head. Obviously the existing societies were only supplying a very small part of the requirements of their members.

Owing to lack of staff and consequently of preliminary teaching and subsequent supervision a large proportion of the existing societies were in a very bad state many of them inert and lifeless beyond possibility of resuscitation. There is much work to be done in putting the existing societies on a thoroughly sound basis before any considerable advance can safely be attempted. This has been begun. The registration of fifty three hopeless societies has been cancelled. Steps have been taken for the subdivision of many societies operating over unduly large areas—a somewhat complicated operation after a society has been some years at work.

Once the ground already occupied has been properly consolidated there appears to be every reason for optimism as to the future of the movement in Ceylon. The standard of literacy and intelligence compares very favourably with that of India where some twenty years of concentrated and patient work have achieved wonders. Public interest is beginning to be aroused and there are signs that the unofficial assistance which should play such an important part in co-operative development will shortly be forthcoming. For the moment there is need for

CO-OPERATION IN CEYLON

extreme caution. The demand for new *societies* is a danger of outstripping the capacity of even the banks, marketing societies and co-operative yet been started. It is difficult to convince that such advanced forms of co-operative structure erected on a foundation of thoroughly sound *work* kind, deeply impregnated with the ideas of *trust* and responsibility.

The form of organisation most suitable appear to be something similar to that which in India, where conditions are in many ways foundation, there must be sound primary *societies* of supervision, education and propaganda. The into district unions, the unions themselves into some day, the federations into an all Ceylon by the most enlightened co-operative opinion in the other side, for finance the primary *societies* to Central Banks all over the island with *aid* from society representatives reinforced by *trust* of admitted business capacity and integrity later require to be reinforced by an Apex *Co-op* of the whole of Ceylon. But their first function the confidence of the public, and to attract *trust* with which the operations of the primary *societies*. Co-operation will then be relieved of its *present* Government for funds, and will have advanced towards becoming the independent, self supporting which it ought to be.

There is ample scope in Ceylon for many *forms* of effort. It is predominantly an agricultural *country*, first thing it requires is a benevolent and suitable

to replace the self seeking moneylender But the educative value of Co operation is of course immense and once it has taken a firm grip on the people of this country it can save untold sums now wasted on unnecessary litigation and extravagant ceremonial expenditure it can enable the peasant to hold up his crop for a better price it can revert to the workers and producers innumerable rupees which are now swallowed by parasitic middlemen who produce nothing and are paid out of all proportion for the services if any which they render to the community Best of all by teaching the people to unite and stand up to their difficulties it can strengthen their moral fibre at the same time as it effects an all round improvement in their economic circumstances

PRODUCERS AND CONSUMERS

BY

MARGARET DIGBY

THE triennial Congress of the International Co-operative Alliance is one at which the general policy of the consumers' movement, rather than any special action is the subject of discussion. It is natural that it should be so for the gathering is too large its units too loosely linked together and their outlook both national and social too divergent for it to reach decisions which can be given immediate effect.

One of the questions of policy which has been before the Congress for some years and on which there seems to be something like unanimity of opinion is that of the proper relations between agricultural producers and consumers co-operation—the two sides of the same movement as the Congress now clearly feels them to be. The matter was first raised in 1913 when Congress gave its assent to a scheme for local national and international relations between the two movements propounded by Herr Kaufmann of the German Co-operative Union. The relations so set forth were of a purely economic character—in fact a dovetailing of commercial interests. This position was reaffirmed in 1921 and 1924 when M. Albert Thomas of the French Co-operative Movement and the International Labour Office threw out additional suggestions for the institution of joint national bodies of a consultative or educational type to bring two movements together—a scheme which has materialised in several countries.

At the Stockholm Congress (August 1927) the subject was

introduced by Herr Jaeggi, President of the Union of Swiss Distributive Societies, who was evidently sympathetic to the idea of closer collaboration between the two sides, and in that represented the point of view of the Congress as a whole. He presented a report demonstrating the fundamental unity of the two movements, their common social purpose, their function as the safeguard of the economically weak, the similarity of their administrative structure, and the common difficulties and enemies they have to face. He touched on the extent to which, taken together, they influence the economic life of the world. He went on to define the sphere of each, taking the view that it was not possible for consumers' societies to undertake agricultural production on a large scale, but that they should rather "adapt themselves to the immediate needs, the method of work, and the forms of ownership of their respective economic systems." He referred to the accumulation of co-operative capital and urged its use to render the movement—agricultural as well as industrial— independent of private banks. Economically, the main link between agriculture and the consumers' movement is formed by the direct trading relations advocated by Herr Kaufmann. Herr Jaeggi added a supplementary recommendation that both consumers' and agricultural societies should do all they could to reduce charges for expenses on the goods sold to one another. Finally, he advocated the formation of joint bodies, such as already exist in some countries, for purposes of economic development, education and mutual defence.

This constituted probably as definite a programme as it lay within the power of an international body to adopt. Indeed, with the diversity of national conditions, the impracticability of any single solution was stressed, both in the report and in the debate which followed its presentation. Speakers in this debate, on the whole, did little more than emphasise the various points

in the report—the desirability of bringing town and country together, local relations, actual and possible, the desirability of a good understanding with the large existing organisations of agricultural producers, and so on. Sir Thomas Allen, of the English Wholesale Society, referred especially to two points, the financial assistance which the consumers' movement might render to the agricultural co-operative societies and the need for the consumers' societies to be prepared to purchase co-operative agricultural produce whenever it came upon the market. There was a general air of sympathy with all the proposals put forward, and the report was adopted unanimously. There the matter rests for the present. The International Co-operative Alliance does not meet again in Congress till 1930 and in the interval it will be for the national organisations to work for a closer alliance with the farmers' movement in their own countries. That they will so work seems certain, for there appear to be individuals in many countries who have the matter at heart, and, in addition, the economic development of both movements presses in that direction.

Obviously, some will have a much easier task than others. In many agricultural countries—Finland, Sweden, Latvia, for example—the membership of the consumers' societies consists, in a great measure, of farmers, it is an essentially rural movement, comparatively little influenced by the point of view of the townsman. Credit banks exist independently, but it is from the consumers' society that the farmer purchases seeds, machinery, etc., and to the consumers' societies that he often sells his produce, especially dairy produce. Sometimes he receives dividends on sales and purchases alike, or, if he does not it is by his own choice, for a members' meeting consisting mainly of farmers can naturally decide these matters as best suits them. The sale of farm produce to the consumers' societies in agricultural countries,

however is very definitely limited by the fact that often such societies have scarcely any urban population to feed. In this case the bulk of the members' farm produce is exported. It may or it may not be marketed co-operatively; it is extremely uncertain whether it is purchased co-operatively on reaching the foreign market. In Hungary a somewhat different position exists. The Central Agricultural Bank and the Consumers' Wholesale hold between them the shares in a company for the purchase of grain and other agricultural products. But even here the company sells on the open market and the grain is frequently exported although the consumers' societies own flour mills of their own.

In England of course the position is completely reversed. The consumers' movement is almost entirely urban with a very large and ever hungry industrial population which it feeds almost entirely on imported agricultural produce. There is not at present and in some commodities cannot be a co-operative supply in England which will satisfy the co-operative demand. Countries like Germany with more balanced urban and rural populations would stand probably somewhere between these two extremes. The British Dominions were not represented at the Congress though their consumers' movements are members of the Alliance. They are of course co-operative exporters of agricultural produce and also countries where the consumers' movement is weak has only a small urban population to feed, and has little influence on rural affairs.

It is fairly clear from these facts that while the national solidarity of the two movements for the purposes of consultation, education and defence is quite practicable and infinitely to be recommended there is in most countries no chance of their becoming mutually self-sufficing on the economic plane. Local consumers' societies can and do buy and sell with the local co-operatives.

tive farmers whether they are united in the same or a different organisation. The same thing takes place nationally, and could take place to a greater extent especially in a country such as England, where the co-operative market is large and there is, to say the least of it, room for progress in farmers' organisation. There is room also for the experiment of joint national marketing boards, on which the national headquarters of both movements have equal representation fulfilling some of the technical functions of middlemen.

But, even so the mere geography of the world will ensure that large quantities of agricultural products in co-operative hands will find no market in their country of origin, while in other countries the actual and still more the potential, co-operative demand will exceed any national supply. The case is therefore one for international adjustment.

In this connection, another document laid before the Congress at Stockholm becomes of considerable interest. This is the report of the International Co-operative Wholesale Society, outlining its work for the past three years, together with the work of the committee which preceded it, and giving in addition some statistics of European Co-operative Wholesale Societies. The International Wholesale Society is not a trading organisation, and its work has been, so far, of a tentative character, chiefly concerned with consultation and inquiry. Several interesting facts emerge from its report.

In the first place, all European Co-operative Wholesale Societies import goods to a considerable extent, either from other European countries or from overseas; and, in the second place, the bulk of their imports are agricultural produce, the largest items being in order, wheat, butter, tea, bacon, coffee, sugar, rice. A certain number of European Co-operative Wholesale Societies, such as those of Bulgaria, Czecho-Slovakia, etc., which have a large rural

membership, themselves export cereals, bacon, etc.; but it is doubtful whither these exports go, and by far the larger proportion of the imports of Co-operative Wholesale Societies undoubtedly comes "from outside the movement" as far as consumers' co-operation is concerned.

But, of the seven products enumerated, all except tea and coffee are produced or marketed co-operatively to a greater or less degree, wheat, butter and bacon being, indeed, amongst the principal co-operative exports. It is not easy to say to what extent these co-operative exports do actually find a co-operative market, but obviously they could and should do so, and the consumers' movement by its resolution at Congress has pledged itself at least to look favourably on any proposals for the extension of such commerce.

Great Britain alone accounts, in point of value, for two-thirds of the total co-operative imports of Europe. Of these, tea, which bulks large in value, comes mainly from the British Wholesale Society's own plantations, as do some of the constituents of margarine, while wheat is derived largely from C.W.S. property in Canada, and from the Anglo-Russian Wheat Company, which is a partly co-operative undertaking. Of the remaining imports, many, though it is impossible to say how many, may be of co-operative origin, others must be from private sources. But the British consumers' movement is always growing, and even if at present it bought nothing from non-co-operative sources (as is scarcely likely), it would still be necessary for co-operative exporters to keep it in mind as a constantly expanding market, and one, moreover, which had every reason to be sympathetic to their tenders.

It should be possible to arrive at an almost complete interlocking of the trading interests of producers and consumers, both nationally and internationally—a point at which no consumers'

society would purchase goods "outside the movement" while there existed a co-operative marketing society capable of supplying them. But to reach this point much more information is required as to the activities and needs of both movements. The International Wholesale Society has made a beginning by collecting such information in the case of the consumers' movement. That body knows within a little what each of its national members imports and what it is prepared to export. But, except where the two movements are very closely united nationally, the agricultural producers' movement falls outside its scope.

A similar attempt to bring all the exporting co-operative societies together in a loose international organisation for the purposes of information and consultation might have valuable results for until something of the sort is done the work of the International Wholesale of the Consumers is necessarily incomplete.

In studying this report of the International Wholesale it is as well to bear in mind that by no means all the agricultural produce consumed by co-operators nor even all the imports, pass through the hands of the National Wholesales. It has been remarked that many local societies could or do deal with the local farmers' societies. Many of the larger societies might easily deal directly with overseas marketing societies. As it is many probably purchase co-operatively sold commodities, such as tinned fruit, on the ordinary market, perhaps hardly aware of their co-operative origin.

One other suggestion thrown out in the course of the debate at Stockholm points to relations of a different character. This was the allusion to co-operative credits for agriculture. In England at least, the co-operative movement has capital to invest, and to some extent this capital has already been employed in advances to agricultural co-operative organisations.

overseas It would appear that the English movement is satisfied with its investment, and is prepared to go further in the same direction Further, as Herr Jaeggi's report observes, there is a revival of individual and collective saving after the war and the years of insecurity and monetary depreciation that followed it—a revival to be observed in the most improbable places, such as Russia, where private thrift is being inculcated by the State. In the course of this revival, a very large proportion of working-class savings will come into the hands of the co-operative movement in all countries, and if its members hold the opinion that the financing of co-operative agriculture is both a social service and a safe investment, there is no reason why a considerable share of this new capital should not be ultimately at the disposal of the producers' organisations and their members

Nationally, it will be seen, the problem of the relations between the two sides of the co-operative movement is being worked out tentatively on various lines Internationally, it has got little further than the stage of discussion But the discussion has not been merely academic, the atmosphere is friendly and receptive—an atmosphere in which suggestions would be studied, and advances from the producers' side would be met half-way.

A SURVEY OF .
CO-OPERATIVE LEGISLATION

INTRODUCTION

IN almost every country in the world, Agricultural Societies come, in some degree, within the scope of the law, in nearly all they appear to have started operations, them on a large scale, as voluntary unincorporated before the law took notice of their existence. In at least, Newfoundland they are in this condition still. Denmark societies are likewise unincorporated, though between a society and its members are legally enforceable, special credit legislation has been passed. Once their was recognised, however, the steps taken to give a legal their activities varied very greatly.

In every country in the world, including the larger British Dominions, but with the single exception of Great Britain special legislation has been passed to encourage, protect, and control agricultural co-operation.

In some countries—for example, France—societies were first simply registered under the ordinary commercial law, and were subject to the provisions applicable to Joint Stock Companies. Within recent years, these provisions have become reinforced, and sometimes modified, by a mass of special legislation, general in the form of decrees, and dealing for the most part with the direct relations between Co-operative Societies and the State, particularly as regards credit.

Procedure so limited is not, however, common. A more usual method is to draw up a special section of the Commercial

Code applying to Co operative Societies only in which account is taken of their special objects mode of government and probable scale of activities This is the method adopted many years ago in Belgium and Switzerland and quite recently in the province of Ontario Canada In European countries it is once again usual to find such Acts supplemented by special decrees

The third course open to legislators was to draw up a special Act applicable to Co operative Societies alone and this course has been followed by most countries in the world Such Acts differ very considerably according to the economic theory inspiring them and still more according to the economic conditions of the country as a whole and the type of Co-operative Society most prevalent or most desirable and consequently standing in the most need of legal form

In Acts of this kind legislators are confronted at the outset with the question of what a Co-operative Society is It is conceived first of all as an economic association working for the joint benefit of its members but under special conditions which are easily understood, though not apparently so easily submitted to legal definition because they differ from those of the ordinary Joint Stock Company It is also jointly controlled and managed by its members On further consideration it appears that the difference is principally in the rough equality of benefits which the members propose to derive from the society and the consequent basing of its rules and procedure on the personal rather than the financial unit Certain provisions recognised as distinctively co operative are inserted in most laws aiming at creating this type of organisation and are often found in those sections of national commercial codes which deal especially with co operative organisations Co operative theory has however crystallised gradually and by no means every country has adopted every co-operative principle in its legislation

These principles may be summarised as follows

- 1 Equal voice in the affairs of the society 'one man, one vote'
- 2 Limited interest on capital and either communal use of the net profit, or its distribution to members in proportion to business done by them with the society
- 3 Business is done for or with members only
- 4 Obligation on members to do all their business with the society
- 5 Open membership within the society's sphere of operations
- 6 Approximately equal contributions to the capital of the undertaking

In addition, the law must make provision for the general management, registration and so forth of the society, matters which can be treated much as in the ordinary commercial code

A third set of considerations present themselves however, to the legislator. The co-operative system is one which is generally deemed to require and deserve special consideration from the State. It is a method of increasing prosperity which is open to those with little capital and therefore tends to a rapid increase of social wealth, it is of mutual advantage to all those engaged in it, it provides greater security than the individual enterprise, it can reach a socially more beneficial standard in the conduct of its business owing to the fact that it is not immediately hound to the realisation of profits as distinct from the creation of wealth, finally, particularly as concerns agriculture, it is a useful channel for the educational influence of the Government on the agriculturist. For these reasons, it is frequently regarded by Governments in the light of a social service. It is granted legal and fiscal privileges, national credit is placed at its disposal, and special steps are taken to ensure close contact between the movement and the Ministry of Agriculture, and to maintain a suitable standard of efficiency and social principle.

Code applying to Co operative Societies only, in which account is taken of their special objects, mode of government, and probable scale of activities. This is the method adopted many years ago in Belgium and Switzerland, and quite recently in the province of Ontario, Canada. In European countries, it is once again usual to find such Acts supplemented by special decrees.

The third course open to legislators was to draw up a special Act applicable to Co operative Societies alone, and this course has been followed by most countries in the world. Such Acts differ very considerably according to the economic theory inspiring them, and still more according to the economic conditions of the country as a whole, and the type of Co operative Society most prevalent or most desirable, and consequently standing in the most need of legal form.

In Acts of this kind, legislators are confronted at the outset with the question of what a Co operative Society is. It is conceived, first of all, as an economic association working for the joint benefit of its members, but under special conditions which are easily understood, though not, apparently, so easily submitted to legal definition, because they differ from those of the ordinary Joint Stock Company. It is also jointly controlled and managed by its members. On further consideration, it appears that the difference is principally in the rough equality of benefits which the members propose to derive from the society, and the consequent basing of its rules and procedure on the personal rather than the financial unit. Certain provisions, recognised as distinctively co-operative, are inserted in most laws aiming at creating this type of organisation, and are often found in those sections of national commercial codes which deal especially with co-operative organisations. Co-operative theory has, however, crystallised gradually, and by no means every country has adopted every co-operative principle in its legislation.

These principles may be summarised as follows

- 1 Equal voice in the affairs of the society "one man, one vote"
- 2 Limited interest on capital, and either communal use of the net profit, or its distribution to members in proportion to business done by them with the society
- 3 Business is done for or with members only
- 4 Obligation on members to do all their business with the society.
- 5 Open membership within the society's sphere of operations
- 6 Approximately equal contributions to the capital of the undertaking

In addition, the law must make provision for the general management, registration, and so forth of the society, matters which can be treated much as in the ordinary commercial code

A third set of considerations present themselves however, to the legislator. The co-operative system is one which is generally deemed to require and deserve special consideration from the State. It is a method of increasing prosperity which is open to those with little capital and therefore tends to a rapid increase of social wealth, it is of mutual advantage to all those engaged in it, it provides greater security than the individual enterprise, it can reach a socially more beneficial standard in the conduct of its business, owing to the fact that it is not immediately bound to the realisation of profits as distinct from the creation of wealth, finally, particularly as concerns agriculture, it is a useful channel for the educational influence of the Government on the agriculturist. For these reasons, it is frequently regarded by Governments in the light of a social service. It is granted legal and fiscal privileges, national credit is placed at its disposal, and special steps are taken to ensure close contact between the movement and the Ministry of Agriculture, and to maintain a suitable standard of efficiency and social principle.

various compulsory Marketing Acts, whose machinery resembles that of the Queensland Act, but with the important difference that the agency through which producers are compelled to sell their produce is an *ad hoc* regional marketing board, and not a Co operative Society

Legislation in British Africa is limited to the Union of South Africa, South West Africa, Rhodesia, and Bechuanaland. The various Acts differ in detail, but not in general character, from the Queensland Act, and provide for the "co operative company" type of organisation. It is worth noting that a number of co-operative enactments also exist in Belgian and French Africa. They aim at promoting agriculture amongst native Africans, frequently by providing insurance facilities, and the societies they create are usually under close Government control.

The position in Canada and the United States is in many respects similar, as the latest developments all tend towards the "co-operative company" type of organisation, in Canada, societies are, as a rule, actually registered under Company Law. The co-operative legislation of Canada, however, is almost entirely provincial, that of the United States largely federal. Marketing contracts are provided for in Canadian law only in Alberta, British Columbia, and Manitoba, but in the United States, such provisions exist in the statutes of the thirty seven States which have adopted the Standard Marketing Law. In the United States, also, the movement receives more privileges from the State. In Canada, the tendency is for the State to foster and subsidise Agricultural Societies of an educational, non-profit-making character, which have the promotion of co-operation as one of their prescribed objects, rather than to give special encouragement to Co-operative Societies themselves. Alberta has, however, a Co-operative Credit Act which provides for financial backing from both the State and municipalities. It is an example of a Credit Act of a

less paternal character than the Indian model, and is adapted to farming on a larger scale. In the Maritime Provinces, Company Law is the only authority, though a few societies have been constituted by special Acts

In South America, legislation, which is in several cases recent and advanced, tends to approximate to the European model

Special Acts have been in force for many years in Germany (from 1862), Sweden, Finland and other European countries. Comparatively few of them are older than the twentieth century. They are wide in scope, and provide for societies of a varied type of constitution. (In Germany for instance societies may be with limited or unlimited liability, and special provisions are made for different types of societies—credit productive, and distributive.) On the other hand, they make a definite attempt to define what is co-operative, and effectually tie the societies down to that form of procedure and activity.

In other European countries, especially the smaller States of Eastern Europe, the basic legislation is that dealing with agricultural credit. This is, of course, natural amid populations of peasant proprietors. Gradually other functions are legally accorded to Credit Societies, supply of farm equipment and insurance facilities being amongst the first, the Government, whilst placing State credit at their disposal from the outset, becomes more and more concerned with their welfare, and finally bases its whole system of agricultural policy and education on the co-operative movement. This carries with it very substantial privileges—exemption from taxation, reduction of freights, technical inspection, etc.—which, in other European countries (as, for example, in Portugal), are conferred on semi-official institutions for agricultural progress and education which work with any Co-operative Societies which may exist, but are not themselves co-operative bodies, and do not trade or make profits.

All the European Credit Acts and the general Co-operative Acts passed in recent times comply in a sufficient degree with the six principles quoted above to ensure the genuine co operative character of the societies they regulate, many of them make generous provisions for State assistance, but, curiously enough, comparatively few protect the use of the word "co operative" Also, apparently because of the economic position of their members, statutory obligations on members to trade with the society only are almost unknown It is in Europe that the State works in closest collaboration with the co operative movement

In Asia apart from the voluminous and genuinely co operative law of Japan and the beginnings of credit legislation in Siam, Co operative Acts seem to be limited to British dependencies, and are all of fairly recent date They are, without exception, of the credit type, though they allow some legal scope for other forms of activity The Indian enactments have served as a model for all of them as they have done also for the Credit Acts of the West Indies and Mauritius Close Government control and supervision is provided for, and in some cases, but not all, societies also receive Government financial support The word "co operative" is protected, and the regulation provides for a genuinely co operative method of conducting business This is especially true in the later Acts where experience has led to increased emphasis on the co-operative nature of the organisation Besides the countries mentioned, Ceylon, Malaya, Cyprus, Palestine, and Kedah have laws of this type.

It appears from a survey of the subject that the conditions which lead to co operative agricultural organisation, and the need for legislation to correspond with it, are twofold (1) The requirements of small proprietors where they predominate, these requirements being mainly agricultural credit, but also the acquisition of farm equipment, and (2) in countries characterised by

capitalised agricultural production for export the need for organised marketing Production for export indeed would seem to be one of the economic factors most favourable to co operative effort Both these conditions are naturally often modified or overlap each other but they are none the less the mainspring of the principal types of agricultural co operative legislation

Besides these two types and their modifications there is of course the mass of general co operative law not especially adapted to agricultural purposes Taken altogether these make up an extensive body of legislation of which perhaps the most striking feature has been the tendency to develop legal provisions and to make statutory those customs and regulations which in the earliest Acts were left to the discretion of the individual society The methods of organisation and business which have been tested voluntarily and have proved successful are afterwards though not necessarily in the same area laid down as legal obligations This indicates both the realisation of a need to hold Co operative Societies to the most business like and (even more) to the most co operative methods and also the increasing precision to which co operative theory is attaining

But the most general and obvious conclusion to be drawn from a study of co operative legislation is its universal value and applicability and the fact that this is being realised more and more by Governments who are increasingly ready to assist the movement and in many cases to become officially associated with its activities This process has been most rapid within the last ten years in which a great speeding up of co-operative legislation has taken place and it is by no means at an end Profiting by one another's experience more and more States are realising the economic and social importance of co operation and are taking steps to place it on the most favourable legal basis they have power to confer

ACKNOWLEDGMENT

Acknowledgment is due to the Ministry of Agriculture and to the International Institute of Agriculture, Rome, for valuable material placed at the disposal of the compiler, to the Editors of *Annuaire Internationale de Législation Agricole*, which has been an important source of information, and also to the Colonial Office, and to the offices of several of the Dominion High Commissioners, for their kindness in allowing use to be made of documents in their possession

INDEX

	PAGE
INTRODUCTION	145
BRITISH EMPIRE	157
AFRICA	157
Union of South Africa	157
Bechuanaland Protectorate	160
Northern Rhodesia	161
Southern Rhodesia	161
South West Africa	163
Other African Dependencies	165
AUSTRALIA	166
Commonwealth of Australia	166
New South Wales	166
Queensland	169
South Australia	171
Tasmania	172
Victoria	172
Western Australia	173
CANADA	174
Dominion of Canada	174
Alberta	175
British Columbia	178
Manitoba	181
New Brunswick	183
Nova Scotia	184
Ontario	187
Prince Edward Island	189
Quebec	189
Saskatchewan	193
CEYLON	195
CYPRUS	197
GREAT BRITAIN AND NORTHERN IRELAND	200
BRITISH INDIA	202
IRISH FREE STATE	206
KEDAH	206
PALESTINE	207
MALAYA	208
MAURITIUS	211
NEWFOUNDLAND	213
NEW ZEALAND	213
WEST INDIES	215

ACKNOWLEDGMENT

Acknowledgment is due to the Ministry of Agriculture and to the International Institute of Agriculture, Rome, for valuable material placed at the disposal of the compiler, to the Editors of *Annuaire Internationale de Législation Agricole*, which has been an important source of information, and also to the Colonial Office, and to the offices of several of the Dominion High Commissioners, for their kindness in allowing use to be made of documents in their possession

INDEX

	PAGE
INTRODUCTION	145
BRITISH EMPIRE	157
AFRICA	157
Union of South Africa	157
Bechuanaland Protectorate	160
Northern Rhodesia	161
Southern Rhodesia	161
South West Africa	163
Other African Dependencies	165
AUSTRALIA	166
Commonwealth of Australia	166
New South Wales	166
Queensland	169
South Australia	171
Tasmania	172
Victoria	172
Western Australia	173
CANADA	174
Dominion of Canada	174
Alberta	175
British Columbia	178
Manitoba	181
New Brunswick	183
Nova Scotia	184
Ontario	187
Prince Edward Island	189
Quebec	189
Saskatchewan	193
CEYLON	195
CYPRUS	197
GREAT BRITAIN AND NORTHERN IRELAND	200
BRITISH INDIA	202
IRISH FREE STATE	206
KEDAH	206
PALESTINE	207
MALAYA	208
MAURITIUS	211
NEW FOUNDLAND	213
NEW ZEALAND	213
WEST INDIES	215

ACKNOWLEDGMENT

Acknowledgment is due to the Ministry of Agriculture and to the International Institute of Agriculture, Rome, for valuable material placed at the disposal of the compiler, to the Editors of *Annuaire Internationale de Legislation Agricole*, which has been an important source of information, and also to the Colonial Office, and to the offices of several of the Dominion High Commissioners, for their kindness in allowing use to be made of documents in their possession

INDEX

	PAGE
INTRODUCTION	145
BRITISH EMPIRE	157
AFRICA	157
Union of South Africa	157
Bechuanaland Protectorate	160
Northern Rhodesia	161
Southern Rhodesia	161
South West Africa	163
Other African Dependencies	165
AUSTRALIA	166
Commonwealth of Anstralia	166
New South Wales	166
Queensland	169
South Australia	171
Tasmania	172
Victoria	172
Western Australia	173
CANADA	174
Dominion of Canada	174
Alberta	175
British Columbia	178
Manitoba	181
New Brunswick	183
Nova Scotia	184
Ontario	187
Prince Edward Island	189
Quebec	189
Saskatchewan	193
CEYLON	195
CYPRUS	197
GREAT BRITAIN AND NORTHERN IRELAND	200
BRITISH INDIA	202
IRISH FREE STATE	206
KEDAH	206
PALESTINE	207
MALAYA	208
MAURITIUS	211
NEWFOUNDLAND	213
NEW ZEALAND	213
WEST INDIES	215

	PAGE
ARGENTINA	217
AUSTRIA	218
BELGIUM AND BELGIAN DEPENDENCIES	220
BRAZIL	221
BULGARIA	222
CHILE	223
CHINA	223
COSTA RICA	224
CZECHOSLOVAKIA	224
DENMARK	226
EGYPT	227
ESTONIA	228
FINLAND	229
FRANCE AND FRENCH DEPENDENCIES	230
GERMANY	234
GREECE	237
GUATEMALA	240
HOLLAND	240
HUNGARY	240
ITALY	242
JAPAN	247
LATVIA	255
LITHUANIA	256
LUXEMBOURG	256
MEXICO	257
NORWAY	258
PERU	259
POLAND	260
PORTUGAL	261
RUMANIA	264
SALVADOR	266
KINGDOM OF THE SERBS CROATS AND SLOVENES	266
SIAM	267
SPAIN	268
SWEDEN	269
SWITZERLAND	274
UNION OF SOCIALIST SOVIET REPUBLICS	276
UNITED STATES OF AMERICA	279
URUGUAY	285

CO-OPERATIVE LEGISLATION

BRITISH EMPIRE

UNION OF SOUTH AFRICA

AGRICULTURAL Co operative Acts existed in the Transvaal and Orange Free State dating respectively from 1908 and 1910, these were adopted and amended after the Union, but legislation in its present form dates from 1922 when a comprehensive Act was passed, dealing with all forms of co operation, whether agricultural or not

Provisions for federations exist federal bodies being subject to the same general regulations as their constituent societies

The word "co operative" is protected

Liability may be limited or unlimited

Membership is open, subject to the directors' right to refuse an application for membership There are no limits to members' shareholdings Each member has one vote, but, if the bylaws permit, may be entitled to a maximum of two additional votes on account of business transacted with the society

Societies with unlimited liability have no shares, but "capital funds, such as loans, or revenue funds such as reserves, are to be used" No loans in excess of £100 may be raised without the consent of a two thirds majority at a special meeting Where liability is limited, one class of shares is to be issued which must be at least one-tenth paid up No loan exceeding half the capital of the society is to be raised without a two-thirds majority at a special meeting Shares are transferable with the consent of the

directors and may be cancelled by resolution of a general meeting. The Land Agricultural Bank may lend to an Agricultural Co-operative Society on (1) joint and several liability of the members, (2) uncalled capital and/or contingent liability (3) fixed assets, (4) liquid assets such as debts or crops. Bond or other security must be registered or otherwise completed before an advance is made.

With regard to the distribution of profits, the maximum rate of interest is laid down in the rules, but must not exceed 8 per cent. There are also provisions for the creation of a reserve and the distribution of the balance of the profit.

Provision for the compulsory supply of produce is made in the model rules also for pooling and pool payments. The Act also provides for fines to be imposed on members who fail to sell produce through the society.

Government loans may be made either (1) ten year loans or cash credit account or (2) one-year loans to finance the export of produce. Societies require no license to trade and are not liable to stamp duty. They are exempted from (1) any taxation on profits other than interest or rent arising from investments (2) any auction duties in respect to agricultural produce and livestock (3) any license duties chargeable on turnover of capital (4) any taxation or duty of a like nature to the above. The Minister has powers of inspection and investigation and may veto regulations or alterations of regulations.

A society may, but need not have a specified term of life.

Compulsory co-operation is provided for in the Amending Act of 1925 as follows. When the Minister is satisfied that in any district 75 per cent of the producers producing 75 per cent of the local output of any kind of agricultural produce are members of a Co-operative Society, he may give notice that in future all producers in the district shall market their goods through the

society whether they are members or not Non members coming under this regulation are then bound by the rules of the society but may apply to have their produce inspected and graded by a Government officer at the expense of the Society

Co operative companies in North and South Rhodesia Bechuanaland and South West Africa may be members of the Union of South Africa Federal Co-operative bodies

TRANSVAAL

Law No 17 on Agricultural Co-operative Societies 1908

Law No 21 modifying the law of 1908 on Co-operative Societies 1909

ORANGE FREE STATE

Law No 1 on Agricultural Co operative Societies 1910

UNION OF SOUTH AFRICA

No 21—Act to amend in certain respects the laws in force in the Transvaal and the Orange Free State governing Co operative Societies—July 1 1914

Act to amend in certain respects the laws in force in the Transvaal and the Orange Free State governing Co operative Agricultural Societies—June 8 1917

No 29—Co-operative Agricultural Societies Amendments Act 1919—June 17 1919

Societies with limited liability—July 19 1922

Wine-growers Co-operative Association Act 1924

Co-operative Societies Amendment Act 1925

Agricultural Credit Act.

BECHUANALAND PROTECTORATE

Co operative Societies are registered under the Co-operative Agricultural Societies Act of 1910, which provides for bodies engaged in marketing manufacturing, irrigation, purchasing of equipment, etc., and insurance

There are no special provisions for federation

The word "co operative" is compulsory, but not protected

Liability is unlimited

Members must be farmers, each member has one vote only

Funds are derived from entrance fees, but not apparently from share capital The society may raise money on loan, but no loan may exceed £100 without the sanction of a two thirds majority

Profits may not be divided amongst the members

Societies require no license to trade, their accounts must be submitted to the resident Commissioner

A society may be dissolved (a) with the consent of two thirds of the members, in which case any reserve is distributed amongst the members, (b) if the membership falls below the minimum figure, (c) by order of the Courts, in such circumstances and with such consequences as would attend similar action in the case of a limited company

Model rules are provided, all or any of which may be adopted by societies

Co-operative Agricultural Societies Act, 1910

NORTHERN RHODESIA

A Co operative Societies Ordinance became law in 1914 which, with some minor amendments in 1918, still regulates the position. It is a general Co operative Act, without special agricultural application.

Societies may hold shares in one another otherwise no special provisions for federation are made. The word 'co-operative' is not protected.

Liability is limited in all cases.

Membership is open, the maximum shareholding is fixed at £800, voting is according to the rules. A society's funds are derived from shares, it may also raise money by mortgages or investment. The transfer of shares is regulated by the rules.

The disposal of profits is fixed by the rules.

A society's privileges are corporate existence, a lien on the shares of debtor members and remission of stamp duty. Societies are subject to Government inspection.

A society may be dissolved by the consent of three fourths of the members or following an order to wind up under the Companies Acts.

Rules are drafted by the society itself and cover voting and shareholding rights disposal of profits, etc.

Co-operative Societies Ordinance 1914 amended 1918

SOUTHERN RHODESIA

Co-operative Agricultural Societies Ordinances have existed since 1909, and have been several times amended. In 1925, a special Agricultural Co operative Act was passed. It makes

162 YEAR BOOK OF AGRICULTURAL CO OPERATION

no provision for federation The word co operative is protected Liability is limited in all cases

Only persons carrying on farming operations are eligible for membership There is no limit to members shareholdings Members are obliged to subscribe progressively in proportion to their business The system of voting is a complicated one

Under 50 shares	1 vote	} and in addition 1 vote for every £100 credit for produce (other than say maize tobacco and cotton) delivered during preceding financial year up to a maximum of 8 votes
50-99	2 votes	
100-149	3 votes	
150-299	4 votes	
300-499	5 votes	
500 and over	6 votes	

Shares are issued on the same basis as for a Joint Stock Company under the Union Act

With regard to the division of profits the maximum rate of interest is to be laid down by regulation but is not to exceed 10 per cent There are also provisions with regard to the formation of a reserve and the distribution of remaining profits

Provision is made in the model rules for the compulsory supply of produce also for pooling and pool payments The Act provides for fines to be imposed on members who fail to sell produce through the society

There is no mention of Government loans remission of taxation or Government supervision

Co operative Agricultural Societies Ordinances 1909 1911 1917 and 1919

Land Bank Ordinance 1924 and 1925

Co-operative (Agricultural) Companies Ordinance 1925

SOUTH-WEST AFRICA

Co operative legislation dates from the period of German possession. In 1922, it was recast on the lines of the Union of South Africa Act passed in the same year. The South West African proclamation however, varies in several particulars, especially with regard to the internal administration of Co operative Societies. It does not appear that any equivalent of the amendment of 1925 providing for compulsory marketing, applies to South-West Africa.

The Act of 1922 is of a general character, and provides in separate sections for Co-operative Agricultural Societies with unlimited liability, for Co operative Agricultural Companies with limited liability, and for Co operative Trading Societies with limited liability. Organisations of these several types may engage in marketing, manufacture, purchase, production, packing, credit, banking, insurance.

Federal companies with limited liability are provided for, and societies may enter into shareholding and other relations with one another.

The word "co operative" is protected and its use compulsory.

Membership is confined to farmers in the first two classes of organisation. In the case of unlimited societies each member has one vote, in the case of limited societies, members may acquire not more than two additional votes for business done with the society.

In the case of unlimited societies, there is no fixed capital, but the society is financed by "capital funds including loans, and revenue funds including reserve". No loan exceeding £100 may be raised without the approval of a two thirds majority. In the case of limited societies, capital varies according to shares;

all shares must be of one class No loan exceeding half the share capital may be raised without a two thirds majority approving

In unlimited societies no division of profits in the form of a bonus etc may take place except on the dissolution of the society In a limited society the reserve fund must not be distributed except on dissolution Dividend may be used to pay off calls on shares

A society may fine members for failing to sell produce through the society Provisions for stringent marketing contracts are made in the rules

Co operative bodies are exempt from stamp duty, and need not obtain a license to trade The Government has the right of inspection

Dissolution may take place voluntarily or by order of the Council or in the event of the society ceasing to fulfil the requirements of the Act A liquidator is appointed Any remaining assets are distributed amongst the members

Rules are drawn up by the society itself on lines laid down in the Act

Co operative Agricultural Societies Proclamations 1922 and 1924

Co operative Agricultural Companies Proclamations 1922 and 1924

Co-operative Trading Societies Proclamations 1922 and 1924

Extension of the Land and Agricultural Bank of South Africa operations to mandated territory in South West Africa—Act of Union Act 1921—Amending (South West African) Proclamation 1925 and other proclamations liquidating the Landwirtschaftsbank für Südwestafrika

OTHER AFRICAN DEPENDENCIES

In British East Africa Kenya and Tanganyika territory, Co operative Societies so far as they exist are registered under the Companies Acts The same is true of the Sudan (Companies Ordinance 1925) and as far as can be ascertained of Somaliland and the West African Dependencies

COMMONWEALTH OF AUSTRALIA

THERE are no special Co operative Acts applying to Australia as a whole, apart from the Industrial and Provident Societies Acts under which Co operative Societies can register. Provision for rural credit is made through the Commonwealth Bank. Highly developed co operative legislation exists, however, in several of the provinces.

Commonwealth Bank (Rural Credits) Bill 1925

NEW SOUTH WALES

A Building and Co operative Societies Act was passed in 1901, and Companies Acts and Friendly Societies Acts were also passed and amended from time to time. Some societies existed which were not registered at all. The legal position of Co operative Societies is now consolidated under the "Co operation, Community Settlement and Credit Act, 1923" (not passed till 1924). The provisions of this Act are as follows:

The Act applies to co operation in general, but a subsection applies to "Rural Societies" and "Rural Credit Societies."

Productive, trading, building, purchasing, marketing, investment, credit, and (to a limited extent) insurance operations are all provided for.

Societies may combine to form associations, and associations to form unions. Societies existing at the time of passing the Act might register as an amalgamation. Provision is made for the appointment of a ministerial advisory council.

The word "co operative" is protected

All societies, except Rural Credit Societies, must be with limited liability. Members are liable only to the extent of unpaid shares (some shares are issued with contingent liability amounting to half the share). Directors are only liable in cases of gross negligence, misconduct, etc.

Membership is open to all engaged in a rural industry unless stated otherwise in the rules. The maximum shares to be held by one person (unless rules fix less) are one fifth of the total or £1,000. The principle of one man one vote is followed, with, in some cases, an additional vote for trade done. More than 10 per cent trade with non members forfeits income tax remission. Withdrawal of capital is not permitted, but there are "special arrangements" whereby a member "may recover its use".

Capital is raised from (1) members' shares (transferable with the society's consent, but not withdrawable see above) (2) loans raised by mortgaging property, (3) issue of bonds (4) deposits from members in certain cases and up to a certain limit. Shares are classified as borrowers' shares, ordinary shares and contingent liability shares.

Five per cent of surplus must be allocated to reserve. Dividend of not more than 8 per cent may be paid on paid up capital. The remainder of profit may be paid as bonus on trade done (a) to members, (b) to non members or employees towards a membership share. The society may make a binding contract with a member in respect of exclusive trading, though such contract would ordinarily be in restraint of trade. Penalties are provided for infringements.

If 90 per cent of trade is with members, income tax is remitted on distributed profits. No registration or stamp duty is charged. The society has a lien on the shares of its members for the recovery of debts. Accounts must be kept and particulars submitted to

the Registrar who exercises a certain jurisdiction over the working of societies and may call a special meeting in special circumstances etc Dissolution may be voluntary, by the Courts or by the Registrar (if the members are less than seven—if no business has been done for six months—if a fixed duration has expired—if the society is acting illegally or illegally registered etc) A liquidator is appointed Members and members who have resigned within one year are liable to contribute Members claims are paid after all outside debts have been settled Model rules exist but a good deal of latitude is allowed in settling matters of liability additional votes maximum shares held methods of raising capital etc also as to alterations

The Act was amended in 1924

The Marketing of Primary Products Act 1927 provides for the setting up of marketing boards with compulsive powers at the request of two thirds of the local producers These boards however are not of a co operative character

Building and Co-operative Societies Act 1901

Companies Acts 1906 and 1907

Friendly Societies Amendment Act 1912

No 22 1906 as amended by the Act No 9 1907 (Companies Act)

No 38 1920—An Act to amend the Friendly Societies Act 1912—November 24 1922

No 1 of 1924—An Act to amend the law relating to co-operation to provide for the formation registration and management of co-operative societies including rural societies trading societies community settlement societies advancement societies building societies rural credit societies urban credit societies investment societies and associations and unions of societies to provide for an advisory council and to repeal the Building and Co-operative Societies Act 1901 and to amend the Income Tax (Management) Act 1912 and certain other Acts and for purposes connected therewith—January 3 1924 (known as Co-operation Community Settlement and Credit Act 1923)

No 45—An Act to amend the Co-operation Community Settlement and Credit Act 1923 in certain particulars and for purposes connected therewith—December 23 1924

QUEENSLAND

A Co operative Sugar Works Act was passed in 1914, and there also existed legal provision for Industrial and *Producer* Societies, but agricultural co operation in particular was first dealt with in the Primary Producers' Co operation Act of 1922, amended in 1925

The Act contains provision for federation

The word "co operative" is protected

Liability may be limited or unlimited but if unlimited, the society must be one without share capital

Bona fide primary producers alone are eligible for membership, and the directors have a right to refuse applications for membership without assigning a reason No limit to shareholding is specified Each member has one vote Trade with non members is not prohibited

Shares are issuable or funds may be raised by loans from members when liability is unlimited Shares are transferable, and may be surrendered the share subscription being refunded under certain conditions by arrangement with the directors

With regard to the distribution of profits interest must not exceed 5 per cent, or whatever sum shall be fixed by the Governor in Council The sum placed to reserve may be decided on by the general meeting but must not be less than the amount recommended by the directors The reserve fund may not be distributed, but when it has reached 20 per cent of the share capital, it may be partly issued as shares

Marketing contracts are stated as amongst the objects for which a company is formed The model rules include clauses contemplating five-year contracts for the sale of members' produce, pooling of produce, and advances in produce Also liquidated

damages. It is stated that such contracts shall not be held as in restraint of trade.

Societies are believed to be exempt from the payment of income tax, but this is not laid down in the Act. The Governor in Council may make special regulations for inspection.

With regard to compulsory co operation, the Act provides that where a ballot is demanded on the question of setting up a Board to control the marketing of any commodity, 75 per cent of the votes of the producers must be in favour of setting up the Board. There is some indication that this percentage will be reduced in the near future.

The duration of any association is fixed by the bylaws.

The Primary Producers' Organisation Acts and Primary Producers' Pool Acts, Consolidated 1926, provide for the setting up of an Agricultural Council with initial State assistance, and "Commodity Boards" with wide powers, including that of transforming themselves into marketing boards with compulsory powers at the decision of two thirds of the producers of the commodity in the district. These boards, however, are not of a strictly co operative character.

Act to amend the Sugar Works Guarantee Acts Amendment Acts of 1908 the Sugar Works Act of 1911 and the Co operative Sugar Works Act of 1914 in certain points—December 29 1916

No 32 —An Act to make better provision for Provident and Industrial Societies—March 11, 1920

No 4 —Act to promote the agricultural and rural industries by the organisation of the primary producers of Queensland in a completely unified national organisation and for other incidental purposes—August 15, 1922

No 45 —Act to provide for the formation registration and management of Primary Producers' Co-operative Associations and for other purposes incidental thereto—November 23 1923

Order in Council in pursuance of the provision of the Primary Products Pools Act, 1922—September 6, 1923

Additional regulations under the Primary Producers' Co-operative Associations Act of 1923—March 6, 1924

No 30—Act to amend the Friendly Societies Act of 1913 in a certain particular—October 30, 1924

No 4—Act to amend the Primary Products Pools Act, 1922 to 1923, in certain particulars—September 28 1925

No 6—Act to amend the Primary Producers' Organisation Acts, 1922 to 1923, in certain particulars—September 28, 1925

Act for the consolidation and improvement upon the existing Primary Producers' Organisation Acts and Primary Products Pools Acts, which are both repealed—November 20, 1926

SOUTH AUSTRALIA

A consolidated Friendly Societies Act was passed in 1919, and twice amended since then. An Act also exists relating to Industrial and Provident Societies, but there are no specifically Co operative Acts

An Act to consolidate certain Acts relating to Friendly Societies—November 20, 1919.

An Act to further amend the Friendly Societies Act, 1919 and for other purposes—December 7, 1921.

No 1588—An Act relating to Industrial and Provident Societies—December 6, 1923

No 1590—An Act to authorise the loan of thirty thousand pounds to the Royal Agricultural and Horticultural Society of South Australia, Incorporated, and for other purposes

No 1680—An Act to further amend the Friendly Societies Act, 1919—November 19, 1925

No. 1690—Voluntary Wheat Pool Agreement Ratification Act, 1925.

TASMANIA

Only Companies Acts and Friendly Societies Acts exist. These have been several times amended or consolidated in recent years, and the amendments, etc., are given in the following list.

No 41—An Act to aid Friendly Societies, and for other purposes—February 8, 1917

No 33—An Act to amend the Aid to Friendly Societies Act, 1917, and for other purposes—December 8 1917

An Act to consolidate and amend the law relating to companies, and for other purposes—January 10, 1921

VICTORIA

Several Acts exist relating to Friendly Societies, Industrial and Provident Societies, and "Proprietary Companies and Associations not for profit," but no specifically Co-operative or Agricultural Co-operative Acts. Co-operative organisations are registered either as provident societies or as limited companies

An Act to amend the Friendly Societies Act, 1915—September 6, 1915.

No 3073—An Act to amend the law relating to proprietary companies and to certain associations not for profit.

An Act to amend the Friendly Societies Acts with respect to Dividing Societies—November 28, 1922.

An Act to amend the Friendly Societies Acts—October 2, 1923.

An Act relating to Industrial and Provident Societies—November 11, 1924

WESTERN AUSTRALIA

A general Co operative Act was passed in 1903, regulating the formation of Co operative Societies, for "any lawful industry, business, or trade" except banking. It is of the Friendly Society Act type.

Amalgamation "with or without division or dissolution of funds" is provided for, but not federation in any other form.

The word "co-operative" is not protected.

No member may have an interest of more than £200 in the society, or leave more than £50 to his heirs at his death. In addition to raising money by shares the society may mortgage land.

The rules are legally binding, and may be enforced by penalties, but there is no specific provision as to marketing contracts.

The society is recognised as a corporate body, its accounts are inspected by the public auditor, otherwise it derives no benefit from the Government.

Its registration may be cancelled by the Registrar, by consent of three-fourths of the members, or if the society has ceased to do business or is found to have been illegally registered, etc. An instrument of dissolution must be registered in which the proposed disposal of assets is stated, or this may be left to the Registrar.

The Dried Fruits Act of 1927 sets up a Marketing Board with compulsive powers, but not of a co operative character.

An Act to provide for the Incorporation and Regulation of Co-operative Societies and Provident Societies, 1903

Agricultural Bank Acts, 1906-1922

Dried Fruits Act, 1927.

DOMINION OF CANADA

THE only form of co operative legislation applying to Canada as a whole is that providing for credit organisations, with certain legal privileges granted to wheat pools. In all other cases, Co operative Societies come under the Companies Acts. The Co operative Credit Acts provide as follows:

The word "co operative" is not protected.

Societies are to be with limited liability only.

Membership is not confined to producers. Each member has one vote only. The maximum number of shares to be held by a member is fixed by the rules. A society may accept loans and deposits from non members.

Besides share capital a society may raise funds by means of mortgages etc. "A bond given by the management may pledge a society's real or personal property including book debts and unpaid capital."

The division of profits is fixed by the rules but at least 10 per cent must be paid to a guarantee fund till the latter equals the maximum of capital and deposits combined.

Much fuller co-operative legislation exists in most of the provinces of Canada.

Act modifying the Companies Acts—May 24 1918

Act to amend the Companies Acts—June 30 1923

Act to amend the Trust Companies Act—July 19 1924

Canada Grain Act 1925

ALBERTA

A Co operative Associations Act was first passed in 1913, and amended in 1922. In the intervening years, various Agricultural Societies Acts were passed which were, however, educational rather than co operative in their scope.

The Act of 1922 is of a general co operative character, not specifically agricultural. It provides for associations engaged in selling, purchasing production and consumption. By subsequent legislation marketing societies have been excluded from registration under this Act.

There is no special provision for federation but fusions may take place, with or without division or liquidation of funds, and bodies corporate may hold shares in an association.

The word "co operative" is not protected.

Liability is limited. Officials are required to make a deposit, but are not liable in any other way.

Each member has only one vote. The proportion of shares to be held by each member is fixed by the rules. If the rules permit, members may withdraw, the society buying back their shares. A share may only be transferred if the rules permit. A society may raise funds by mortgaging land. It may lend to its members on the security of their real or personal estate. It may invest all or part of its capital in another society with limited liability.

There are no provisions as to the distribution of profits.

Associations enjoy corporate existence, they may deduct their members' debts from their shares, their accounts must be submitted annually to the Registrar.

An association may be dissolved with the consent of three-fourths of the members. A statement of the position and pro-

posals for liquidation must be forwarded to the Registrar, who will sanction and publish it. The association then, it would appear, makes its own arrangements for liquidation.

The Act specifies certain points with which rules must deal, but their actual drafting, as well as alteration, are left to the society.

In 1922, a "Co operative Credit Act" was also passed which was amended in 1925.

The principal object of societies registered under this Act is the provision of agricultural credit, but they also have power to purchase farm requirements and place insurances for their members as well as "to promote co operation" in general.

The word "co operative" is not protected.

Liability would appear to be unlimited.

Membership is limited to farmers. Starting members must subscribe for not less than \$1 500 stock.

Profits may be used for the formation of a reserve fund, and for the payment of a dividend of not more than 6 per cent on paid up shares.

The Act provides for Government guarantee of securities and for Government supervision also for municipal guarantee and supervision on similar lines.

A society may be dissolved at the instance of three-fourths of the members. In the event of dissolution accumulated reserve is to be divided amongst the members.

In 1924 the "Co-operative Marketing Association" Act was passed which provides for the "marketing of agricultural products through co operation either with or without a capital divided into shares". The association may undertake storing, preparing for the market, and marketing, as well as the supply of machinery, etc., and the provision of credit.

Associations may enter into partnerships, unite for certain purposes, invest, lend, etc., to any similar association.

The use of the word "co-operative" is limited to those complying with the Act

The liability of members is limited to their unpaid shares or entrance fees

Membership is limited to agriculturists No member has more than one vote, and no member may hold more than one-twentieth of the ordinary shares Methods of withdrawal and transference are fixed by the articles of the associations

Dividend on all types of shares must not exceed 8 per cent, otherwise no conditions are laid down for the distribution of profits

Marketing contracts may be made, requiring all members to sell all or part of their agricultural produce to, or through, the society, or through an agency created or indicated by the society The contracts may also provide that the society pays the price of the produce to the member after deducted expenses

The society enjoys corporate existence It may enter into arrangements with Government and other authorities to obtain concessions, etc An annual audit is compulsory, and an annual statement must be forwarded to the Registrar of Joint Stock Companies

There are no special provisions for dissolution

The Memorandum of Association must state (1) Objects, (2) provision for the creation of share capital, (3) matters in connection with the appointment of directors, (4) rights of members with regard to borrowing

Act to amend the Statute Law (the Agricultural Societies Ordinance 1903)—February 16 1912

Act respecting Co-operative Associations—March 25 1913

Act to incorporate the Alberta Farmers Co-operative Elevator Co., Ltd
—March 25 1913

Act to amend Chapter 19 of the Statutes of the Province of Alberta 1907,

178 YEAR BOOK OF AGRICULTURAL CO-OPERATION

entitled the Corporations Taxation Act and amendments thereto—
October 25 1913

Act respecting Women's Institutes—April 19 1916

Act to amend the Agricultural Societies Ordinance—April 5 1917

Act to amend the Statute Law (Agricultural Societies)—April 13 1918

Act to amend the Sale of Shares Act—April 13 1918

Act to amend the Trust Companies Ordinance—April 13 1918

Act to amend the Agricultural Societies Ordinance—April 19 1921

Act respecting Co-operative Credit 1922

Act to amend the Agricultural Societies Ordinance—March 28 1922

Act respecting Co-operative Associations 1922

Act to amend the Agricultural Societies Act—April 10 1924

Act respecting Co-operative Marketing Associations—April 12 1924

Act respecting Benevolent and other Societies—April 12 1924

Act to amend the Alberta Co-operative Wheat Producers Ltd Act
—April 10 1925

Alberta Co-operative Credit Act 1925

BRITISH COLUMBIA

In 1911, an Agricultural Associations Act was passed which, while covering all forms of rural association contains a section devoted to "societies with share capital," and gives the definition of a co-operative organisation as one paying patronal dividends and to which all producers in a district may belong. Previous Co-operative Acts are consolidated in the Agricultural Act, and it contains the regular type of co-operative provisions—limited liability, one man one vote, members' holdings limited to one-fourth of the total shares, limitation of dividends on shares to 6 per cent, etc. There is also provision for Government loans, not exceeding half the subscribed capital. This Act was frequently amended, and in 1920 it was superseded, as far as co-operation was concerned by the Co-operative Associations Act

In the same year an Act was passed dealing with "agricultural and charitable" societies which provided that such societies might convert themselves into Co operative Societies by special resolution

The Co operative Associations Act of 1920 is general in character and permits societies to engage in any business except railways, banking, insurance or the operations of a Trust Company

A society may have branches or take shares in another company or amalgamate with it

The word "co-operative" is protected A Co operative Society must not use the words "company" or "limited"

Liability is limited Directors must give a guarantee

Membership is open Each member has one vote The Act puts no limit on the number of shares a member may own, but in the accompanying rules the limit is fixed at twenty five shares In an Agricultural Co operative Association members who have not sold their main produce through the society may not vote or hold office

Members may withdraw or transfer their shares A society may redeem and reissue its own shares It may borrow at discretion subject to the rules Debentures are charged on all or part of property including uncalled capital

Not less than 10 per cent of surplus must be paid to the reserve, until the reserve has risen to a certain level which varies in proportion to total capital Dividend not exceeding 8 per cent may be paid on shares Further surplus may be paid in patronal dividend or used for propaganda or general purposes

Associations have no special privileges beyond corporate existence and a lien on the shares of debtor members An annual statement must be sent to the Registrar

The Lieutenant Governor may revoke or cancel the incorpora-

tion of an association Associations are wound up according to the Companies Act

The Lieutenant Governor has power to make rules and to alter the schedules for incorporation etc

In 1924 the Act was amended so as to provide for marketing contracts These are to be drawn up with fixed sums as "liquidated damages" to be paid in case of a breach of contract A member breaking a contract of this character is also bound to pay the costs of any action at law arising out of the breach An injunction may be procured by the association to prevent a threatened breach Any third person accused of procuring a breach of contract is liable to a penalty not exceeding \$500

Agricultural Societies are usually registered under the Act of 1920 though they were frequently incorporated under one of the general Acts preceding it Occasionally consumers' societies are registered under the Industrial and Provident Societies Act, or are not registered at all

A compulsory Marketing Act somewhat on the lines of the Dried Fruit Act of Western Australia has recently been passed Its provisions are not based directly on the co-operative movement

1914

Agricultural Act (includes co-operative legislation)—1915
 Act to amend the Companies Act—May 31 1916
 Act to amend the Companies Clauses Act—May 31 1916
 Act to amend the Trust Companies Act—May 31 1916
 Act to amend the Agricultural Act 1915—May 19 1917
 Act to amend the Companies Act—May 19 1917
 Act to amend the Agricultural Act 1915—April 23 1918
 Act to amend the Companies Act—April 23 1918
 Act to amend the Agricultural Act 1915—March 29 1919
 Act to amend the Companies Act April 17 1920

MANITOBA

101

Act to facilitate the incorporation of Co-operative Associations and to provide for their regulation—April 17 1920

Act to facilitate the incorporation of societies for charitable and other useful purposes and to provide for their regulation—1920

Act to amend the Companies Act 1921—December 16 1922

Act to amend the Trust Companies Act—December 16 1922

Act to amend the Co-operative Associations Act—December 16 1922

Act to amend the Trust Companies Act—December 21 1923.

Act to amend the Co-operative Associations Act of 1920—1924

Act respecting the Marketing of Fruit and other Produce—March 7 1927

MANITOBA

Acts relating to Co-operative Societies as well as other forms of agricultural organisation date from 1914. As far as Co-operative Societies are concerned the present position is regulated by the Co-operative Associations Act 1925.

It is a general Co-operative Act covering societies for marketing storing manufacturing and any other mercantile operations except railway management insurance or the business of a trading company. Societies may make advances on goods to be delivered to them. A Co-operative Society is defined as one in which all members have equal voting rights there is no voting by proxy, and surplus is distributed to members in dividends on their shares done.

The word co-operative is protected.

Liability is limited to members unpaid shares or subscriptions.

All members must have equal votes and may not hold more than one twentieth of the society's total share capital.

The society's funds are derived from membership fees or shares which may be divided into preference and ordinary shares.

Surplus shall be divided as follows (1) Ten per cent to the reserve fund until the latter is equal to 30 per cent of the paid

182 YEAR BOOK OF AGRICULTURAL CO OPERATION

up capital or the total membership fees, (2) interest on paid up capital at a rate not exceeding 7 per cent (if the bylaws so provide), (3) the payment of patronal dividends

Marketing contracts for not more than ten years may be made between members and the association, with provision for liquidated damages and costs of any action at law to be borne by the defaulter. The association can secure an injunction to forestall a threatened breach of contract.

Associations have corporate existence, they must submit an annual statement to the Registrar.

An association may be dissolved by the consent of three fourths of the members or by the Registrar if the society has ceased to do business. It is then wound up according to the Companies Act to which it is subject in all provisions not conflicting with the Co-operative Act.

The bylaws fix the form of internal organisation, the amount of stock each member may hold, the terms of marketing contracts, the regulation of withdrawals and transfers of membership, etc.

This Act repeals previous Co-operative Acts and renders the Sale of Shares Act inapplicable, also certain portions of the Companies Act.

The Wheat Board Money Trust Act of 1925 constitutes the Co-operative Marketing Board, financed out of funds coming into the Government's hands from the Canadian Wheat Board, and having for object the promotion of co-operative marketing and co-operation in general.

An Act to amend the Dairy Factories Incorporation Act—February 15 1913

An Act respecting Home Economics Societies—February 15 1913

An Act respecting Agricultural Societies—1913

An Act respecting Co-operative Associations—1913

An Act to provide for the incorporation of Cheese and Butter Manufacturing Companies or Associations—1913

An Act respecting the incorporation of Farmers' Mutual Benefit Associations—1913

An Act to amend the Agricultural Societies Act—1913

An Act to incorporate the Manitoba Beekeepers' Association—April 1, 1915.

An Act to amend the Companies Act—March 10, 1916

An Act respecting Co-operative Associations—March 10 1916

An Act respecting Home Economics Societies—March 10, 1916

An Act to amend the Sale of Shares Act—March 10, 1916

An Act to amend the Co-operative Associations Act—May 7 1921.

An Act to amend the Companies Act—April 26, 1921

An Act to amend the Home Economics Societies Act—May 7, 1921.

An Act to encourage the Horticultural Industry in the province of Manitoba—April 26, 1921

An Act to amend the Agricultural Societies Act—April 5, 1924.

An Act to amend the Horticultural Societies Act—April 5, 1924

An Act to amend the Companies Act—April 9, 1925

An Act respecting Marketing and other Co-operative Associations—April 9, 1925

Wheat Board Money Trust Act—1926

NEW BRUNSWICK

Until 1922, Co-operative Societies were registered under Companies Acts Agricultural Acts and some legislation on Cheese and Butter Manufacturing Associations also existed. In 1922 an Act for co-operative marketing of agricultural products came into force. It does not include other forms of co-operation.

There are provisions for the affiliation of local bodies, "egg clubs, community clubs," etc.

The word "co-operative" is not protected, but the business of all societies registered under the Act must be purely co-operative

Liability is limited There are no restrictions on membership, but it would naturally consist of agriculturists Members have one vote each The total value of a member's share is limited to \$2,000 Shares are transferable with the society's consent All members doing business with the society must retain at least one share It is not clear whether this is to exclude trade with non members

Surplus profit may be used (1) for reserve fund, if it is so provided in the rules, (2) for distribution amongst members in proportion to business done

A society has no privileges beyond corporate existence and nominal registration fees

Rules are drafted by the society itself with a wide scope

An Act to amend the Agricultural Act Consolidated Statutes 1903 Chapter 37—May 5 1915

New Brunswick Companies Act—April 29 1916

An Act to amend Chapter 38 Consolidated Statutes 1903 respecting the incorporation of Cheese and Butter Manufacturing Associations—April 11 1918

An Act to provide for the incorporation of Associations for Co operative Marketing of Farm Products—April 13 1922

NOVA SCOTIA

Legislation on Agricultural Associations in Nova Scotia has taken two principal lines both within the general scope of the Companies Acts There are numerous Acts for "the Incorporation of Farmers Fruit, Produce and Warehouse Associations," which must largely fill the place of Co operative Marketing Societies, and which may be co-operative in character The Acts themselves however, do not lay down specifically co operative pro

visions, indeed, it is stated that voting is to be in proportion to shares, and other provisions are of the usual Joint Stock Company type. On the other hand there are elaborate provisions for federation and the bylaws may provide for the regulation of sale, barter, or disposition by shareholders of the produce grown by them which would open the way to marketing contracts.

Besides these Acts a Farmers' Co operative Societies Act was passed in 1914 and amended in 1923. It applies to societies registered as Joint Stock Companies for the purpose of purchasing and hiring out equipment ensuring the purity of seeds, foodstuffs, etc., transport and marketing, or membership of another company or association.

The word "co operative" is not protected and the provisions of the Act are few and not of a distinctly co operative character.

The members must be agriculturists or belong to an Agricultural Society as defined by the Agriculture Act.

A Government inspector of Co operative Societies is appointed. The registration fees applicable to companies are remitted and a few minor provisions of the Companies Acts are not applicable.

An Act to facilitate the Incorporation of Farmers Fruit Produce and Warehouse Associations—1908

An Act to amend Chapter 33 Acts of 1908 and entitled "An Act to facilitate the Incorporation of Farmers Fruit Produce and Warehouse Associations" —April 12 1912

An Act to further facilitate the Incorporation of Farmers Fruit Produce and Warehouse Associations—April 12 1912

An Act to encourage the Incorporation of Farmers Co-operative Societies—May 14 1914

An Act to amend Chapter 33 Acts of 1908 entitled "An Act to facilitate the Incorporation of Farmers Fruit Produce and Warehouse Associations" —May 14 1914

An Act to amend Chapter 61 Acts of 1913 entitled "An Act to amend Chapter 20 Acts of 1912 entitled "An Act to consolidate the Acts for the encouragement of agriculture in respect to provincial grants to Agricultural Societies" —May 14 1914

186 YEAR BOOK OF AGRICULTURAL CO-OPERATION

An Act to amend Chapter 59, Revised Statutes, 1900, of the Nova Scotia Farmers' Associations—April 15, 1915

An Act to amend Chapter 4, Acts of 1914, entitled "An Act to encourage the Incorporation of Farmers' Co-operative Societies"—April 15, 1915

An Act to encourage the Incorporation of Fishermen's Co-operative Societies—May 17, 1916

An Act to amend Chapter 1, Acts of 1911, An Act respecting the Law of Partnership—May 17, 1916

An Act to amend Chapter 63 Acts of 1913, entitled "An Act to amend Chapter 22 Acts of 1912, entitled An Act to further facilitate the Incorporation of Farmers' Fruit, Produce and Warehouse Associations"—May 17 1917

An Act to amend and consolidate the Acts relating to Nova Scotia Farmers' Association—May 9 1917

An Act to amend Chapter 33, Acts of 1908, entitled "An Act to facilitate the Incorporation of Farmers' Fruit, Produce and Warehouse Associations"—April 26, 1918

An Act to amend Chapter 15, Act 1912, The Domestic Dominion and Foreign Corporations Act, 1912—April 27, 1920

An Act to amend Chapter 22, Acts of 1912, An Act to further facilitate the Incorporation of Farmers' Fruit Produce and Warehouse Associations, as amended by Chapter 63, Acts of 1913, and Chapter 28, Acts of 1916—April 27 1920

An Act to amend Chapter 4, Acts of 1914, entitled "An Act to encourage the Incorporation of Farmers Co operative Societies"—May 16, 1921

An Act respecting the registration of partnerships—May 16, 1921

An Act to amend Chapter 33 Acts of 1908, An Act to facilitate the Incorporation of Farmers' Fruit, Produce and Warehouse Associations, and amendments thereto—May 16, 1921

An Act to amend Chapter 33 Acts of 1908, entitled "An Act to facilitate the Incorporation of Farmers' Fruit, Produce and Warehouse Associations"—May 16, 1921

The Nova Scotia Companies Act—1921

An Act to amend Chapter 19 Acts of 1921, The Nova Scotia Companies Act 1921—April 6, 1923

An Act to amend Chapter 4 Acts of 1914, entitled "An Act to encourage the Incorporation of Farmers' Co-operative Societies"—April 17, 1923

An Act to amend Chapter 4, Acts of 1921, The Registration of Partnerships Act and Acts in amendment thereof—April 17, 1923

The Revised Statutes, Chapter 70 entitled "Of the Incorporation of Farmers' Fruit, Produce and Warehouse Associations"—1923

An Act to amend Chapter 70, Revised Statutes 1923 entitled "Of the Incorporation of Farmers' Fruit, Produce and Warehouse Associations"—May 7, 1925.

ONTARIO

No specific Co-operative Acts exist in Ontario, the various Agricultural Societies Acts being educational in their objects. The Ontario Companies Act, 1926, however, contains a special co-operative section. It defines a Co-operative Society as one in which no member has more than one vote, no member votes by proxy, and the surplus funds are distributed (1) as interest not exceeding 8 per cent on paid-up capital, (2) as bonus to members on business done with the society. The provisions of the Act are as follows:

It is a general Co-operative Act covering all forms of co-operation.

There are no special provisions for federation, but societies may form branches.

The word "co-operative" is protected, except in the case of bodies already incorporated.

Liability is limited. Membership is open. Each member has one vote. The value of shares held by a member is not limited, except that in another section of the Companies Act it is laid down that no shareholder in a Co-operative Cold Storage Association which has received State aid or in a Cheese and Butter Manufacturing Company, shall hold shares exceeding \$1,000. Trade with non-members is permitted.

Capital is raised by shares, or by a form of members' promissory notes called "capital notes." Shares may be transferred with the permission of the Board of Directors. There are no

188 YEAR BOOK OF AGRICULTURAL CO OPERATION

special provisions for borrowing and in this and all other unspecified particulars societies are subject to the general company law

Surplus is divided as stated in the definition of a Co operative Society but anything remaining may also be used as follows (1) Not more than 20 per cent to reserve fund (2) not more than 5 per cent to educational or community fund, (3) a trade refund to non members at a lower rate than members

There are no provisions for marketing contracts

Government supervision and audit are the only advantages derived from the State The society makes its own bylaws its powers in this direction being only limited by the provisions of the Act

An Act respecting Loan and Trust Corporations—April 10 1912

An Act respecting Agricultural Associations—1914

An Act respecting Agricultural Societies—1914

An Act respecting Horticultural Societies—1914

A Statute Law Amendment Act 1916—April 27 1916

An Act to amend the Ontario Companies Act—April 27 1916

An Act to amend the Horticultural Societies Act—April 12 1917

The Statute Law Amendment Act (Agricultural Societies)—April 12 1917

An Act to amend the Ontario Companies Act—April 12 1917

An Act to amend the Horticultural Societies Act—April 24 1919

An Act to amend the Ontario Companies Act—April 24 1919

An Act to amend the Loan and Trust Corporations Act—April 24 1919

An Act to amend the Agricultural Associations Act—June 4 1920

An Act to amend the Agricultural Societies Act—June 4 1920

An Act to codify the Act relating to partnership—June 4 1920

An Act to amend the Ontario Companies Act—June 4 1920

An Act to amend the Agricultural Associations Act—April 8 1921

An Act to amend the Agricultural Societies Act—May 3 1921

An Act to amend the Ontario Companies Act—May 3 1921

An Act to amend the Loan and Trust Corporation Act—May 3 1921

An Act to encourage the consolidation of cheese factories—May 8 1923

An Act to amend the Agricultural Societies Act—April 17 1924

The Ontario Companies Act—1926

PRINCE EDWARD ISLAND

Co-operative Societies are registered under the Companies Act or under private Acts incorporating special companies such as the Dairymen's Associations, and certain co-operative marketing organisations. Some societies are unregistered.

The Companies Act—1888

An Act respecting the law of partnership—May 22 1920

An Act to incorporate the Prince Edward Island Co-operative Egg and Poultry Association—1917

An Act to incorporate the Prince Edward Island Dairymen's Associations—April 9 1925

QUEBEC

Between 1909 and 1925 a mass of legislation was passed dealing with Co-operative Societies, Agricultural Societies and similar bodies. This was consolidated in a series of Agricultural Acts passed in 1925. With the exception of a provision in the Trade Union Act of 1924, which empowers Trade Unions to 'subsidise and assist' Co-operative Societies for production and consumption, the Acts of 1925 embody all the co-operative legislation of the province.

The Acts provide for the formation of Agricultural Societies for the promotion of agriculture in general, Farmers' Clubs on similar lines, but on a smaller scale, and Farmers' Club Co-operative Societies, which are Farmers' Clubs federated for co-operative purposes. The two first receive Government financial assistance, the latter receive no direct grant, but the member clubs pay over a proportion of their Government grant in affiliation fees to the club Co-operative Society.

Finally, the Acts provide for Co operative Agricultural Associations All such societies must be registered as Joint Stock Companies They may engage in production, marketing, purchase, and manufacturing

Societies may take shares in the Provincial Federal Co-operative Society

The word "co operative" is not protected

Liability is limited in all cases

Each member has one vote No member may hold more than 100 shares at \$10 The minimum shareholding must be fixed by the bylaws and must not be more than ten shares Shares may be transferred in conformity with the bylaws, and to persons approved by the society

Funds are derived from shares, also from borrowing on any security or property of the society, including paid and unpaid shares, up to a maximum of four times the amount of subscribed shares and reserve

A society may establish a reserve fund Until this fund is equal to the subscribed capital, the total dividends on paid up shares must not exceed 6 per cent After this point has been reached, profits may be distributed as follows (1) A dividend of 8 per cent on paid up capital, (2) an allocation of 10 per cent of profits to the reserve fund, (3) the remainder as bonus to shareholders on trade done, with the provision that no shareholder receives bonus on goods bought from the society which have previously been sold to it by other shareholders.

There is no provision for marketing contracts

The association is subject to inspection, and a financial statement must be forwarded annually to the Minister of Agriculture The property of associations is exempt from all Government taxation

If an association has ceased business for two years it may be

closed by the Minister of Agriculture on the appeal of the Board of Directors. Any remaining assets are distributed to members in proportion to their paid-up shares.

Bylaws are passed at shareholders' meetings, and have a wide scope within the provisions of the Act. The directors may also make bylaws if they do not conflict with those made at the shareholders' meetings.

Act amending the Revised Statutes of 1909 concerning Agricultural Circles—March 14, 1911

Act amending the Companies Act of Quebec—March 14, 1911

Act amending the Revised Statutes of 1909 concerning Agricultural Societies—March 14, 1912

Act amending the Revised Statutes of 1909 relating to Agricultural Co-operative Societies—March 14, 1912

Act amending the Companies Act of Quebec—March 14, 1912

Act to amend the Revised Statutes of 1909, relating to Agricultural Societies, Farmers' Clubs, and other agricultural associations—February 10, 1914

Farmers' Clubs Act—February 19, 1914

Act to amend the Revised Statutes, 1909, relating to Co-operative Agricultural Societies—February 19, 1914

Act amending Article 1855 of the Revised Statutes, 1909—February 19, 1914.

Act amending the Revised Statutes, 1909, relating to Agricultural Circles—February 19, 1914.

Act amending the Revised Statutes, 1909, relating to Agricultural Co-operative Societies—February 19, 1914

Act amending the Revised Statutes, 1909, relating to certain allocations to Agricultural Societies and other associations—March 5, 1915

Act amending the Revised Statutes, 1909, relating to the Dairy Society of the Province of Quebec and to the manufacture of dairy products—March 15, 1915

Act amending the Revised Statutes, 1909 relating to Agricultural Co-operative Societies—March 5, 1915

Act modifying Article 1993 of the Revised Statutes, 1909, relating to Agricultural Co-operative Societies—March 5, 1915

Act amending the Revised Statutes, 1909 relating to Agricultural Societies—February 9, 1915

Finally, the Acts provide for Co-operative Agricultural Associations. All such societies must be registered as Joint Stock Companies. They may engage in production, marketing, purchase, and manufacturing.

Societies may take shares in the Provincial Federal Co operative Society.

The word "co operative" is not protected.

Liability is limited in all cases.

Each member has one vote. No member may hold more than 100 shares at \$10. The minimum shareholding must be fixed by the bylaws and must not be more than ten shares. Shares may be transferred in conformity with the bylaws, and to persons approved by the society.

Funds are derived from shares, also from borrowing on any security or property of the society, including paid and unpaid shares up to a maximum of four times the amount of subscribed shares and reserve.

A society may establish a reserve fund. Until this fund is equal to the subscribed capital, the total dividends on paid up shares must not exceed 6 per cent. After this point has been reached, profits may be distributed as follows: (1) A dividend of 8 per cent on paid up capital, (2) an allocation of 10 per cent of profits to the reserve fund, (3) the remainder as bonus to shareholders on trade done, with the provision that no shareholder receives bonus on goods bought from the society which have previously been sold to it by other shareholders.

There is no provision for marketing contracts.

The association is subject to inspection, and a financial statement must be forwarded annually to the Minister of Agriculture. The property of associations is exempt from all Government taxation.

If an association has ceased business for two years it may be

closed by the Minister of Agriculture on the appeal of the Board of Directors. Any remaining assets are distributed to members in proportion to their paid-up shares.

Bylaws are passed at shareholders' meetings, and have a wide scope within the provisions of the Act. The directors may also make bylaws if they do not conflict with those made at the shareholders' meetings.

Act amending the Revised Statutes of 1909 concerning Agricultural
Circles—March 14 1911

Act amending the Companies Act of Quebec—March 14 1911

Act amending the Revised Statutes of 1909 concerning Agricultural Societies—March 14 1912

Act amending the Revised Statutes of 1909, relating to Agricultural Co-operative Societies—March 14, 1912

Act amending the Companies Act of Quebec—March 14, 1912

Act to amend the Revised Statutes of 1909, relating to Agricultural Societies, Farmers' Clubs, and other agricultural associations—February 10, 1914

Farmers' Clubs Act—February 19, 1914

Act to amend the Revised Statutes, 1909, relating to Co-operative Agricultural Societies—February 19 1914

Act amending Article 1855 of the Revised Statutes, 1909—February 19, 1914.

Act amending the Revised Statutes, 1909 relating to Agricultural Circles—February 19 1914.

Act amending the Revised Statutes, 1909 relating to Agricultural Co-operative Societies—February 19 1914

Not a demand on the 17th and 18th but for certain allocations
in 1915

of the Province of Quebec and to the manufacture of dairy products—
March 15 1915

Act amending the Revised Statutes, 1909 relating to Agricultural Co-operative Societies—March 5, 1915

Act modifying Article 1993 of the Revised Statutes, 1909, relating to Agricultural Co-operative Societies—March 5, 1915

Act amending the Revised Statutes, 1909, relating to Agricultural Societies—February 9 1918

192 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Act amending the Revised Statutes, 1909, concerning Agricultural Societies—February 9 1918.

Act amending the Revised Statutes, 1909, concerning allocations to Agricultural Societies—February 9, 1918.

Act amending the Revised Statutes, 1909, relating to Agricultural Circles—February 9 1918

Act amending the Revised Statutes, 1909, concerning Agricultural Co operative Societies—February 9 1918

Act amending Article 6763 of the Revised Statutes, 1909, concerning Co-operative Companies (syndicates)—February 9, 1918

Act amending the Revised Statutes concerning allocations to Agricultural Societies—March 17, 1919

Act amending the Revised Statutes, 1909, concerning Agricultural Co operative Societies—February 14, 1920

Act concerning certain companies and corporations—February 14, 1920.

Act to amend the Revised Statutes, 1909, respecting Co-operative Agricultural Societies—December 29, 1922

Act to amend the Revised Statutes, 1909, respecting the Mutual Benefit Associations and Charitable Associations—December 29 1922

Act on Trade Unions—March 15, 1924

Act to amend the Companies Act of Quebec, 1920—March 15, 1924

Act to amend the Consolidated Statutes, 1909 and the Civil Code with respect to the declarations of companies and others—March 15, 1924

Act respecting the issue and sale of shares, bonds, and other securities—March 15, 1924

Act laying down penalties for the issue and sale, under certain conditions of shares, bonds and other securities—March 15, 1924

Act modifying the Consolidated Statutes, 1909, relating to Co operative Societies—April 3, 1925

Act respecting Agricultural Societies—1925

Act respecting Farmers' Clubs—1925

Act respecting Farmers' Club Co-operative Societies—1925

Act respecting Co operative Agricultural Associations—1925.

Also various special Acts relating to the formation of Dairying Societies, Stock-breeders' Syndicates, Horticultural Societies, etc., of the year 1925

SASKATCHEWAN

Agricultural Co operative Associations Acts have existed for many years and have been frequently amended The present form of the Act dates from 1923 It provides for all forms of agricultural co operative activity

No special provision is made for federation

Societies are bound to use the word "co operative" in their title, but the use of the word is not prohibited to others

Liability is limited in all cases

At least 75 per cent of the members must be farmers Members' shareholdings are unlimited Each member has one vote Trade with non members is permitted

The society derives its funds from shares, payable by instalments The shares may be assigned, transferred, or repurchased by the society The society's power to pledge its own credit is limited

Profits are to be divided as follows (1) Ten per cent to reserve until the latter equals 30 per cent of the paid up capital, (2) interest on share capital not exceeding 8 per cent, (3) patronage dividends to shareholders and patrons of the society if the bylaws permit

Societies have no special privileges beyond cheap incorporation

Act respecting companies—June 24 1915

Act to amend Agricultural Co-operative Associations Act—June 24, 1915

Act to regulate the sale of shares bonds or other securities of companies—February 29 1916

Act to incorporate the Saskatchewan Co-operative Creameries Ltd — March 10 1917

Act to amend the Companies Act—December 15 1917

Act respecting Trust Companies—December 15 1917

194 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Act to amend the Agricultural Societies Act—December 15, 1917.

Act to amend the Companies Act—February 4, 1920

Act to amend the Agricultural Societies Act—February 4, 1920

Act to regulate the sale of shares, bonds, and other securities of companies—February 4, 1920

Act to amend the Agricultural Co operative Associations Act—February 3, 1922

Act to amend the Companies Act—February 9, 1922

Act to amend the Companies Act—March 22, 1923

Act to amend the Agricultural Co-operative Associations Act—March 22, 1923

Act to amend the Companies Act—January 16, 1925.

CEYLON

CO-OPERATIVE Societies are registered under an Act of 1921, drawn up on similar lines to the Indian Acts. It is of a general co-operative character.

Societies may become members of one another.

The word "co-operative" is protected, except in the case of existing companies.

Liability may be limited or unlimited.

The maximum shareholding except in the case of a registered society, is one-fifth of the total. In unlimited societies, each member has one vote. In limited societies, voting is according to the rules. Members may transfer their shares to the society or one of its members, provided that they have held them for one year.

A society's funds are derived from shares, entrance fees, deposits, and loans. Loans to and other dealings with non-members are restricted by the Government.

Interest on shares must not exceed 9 per cent, one fourth of the profit must be allocated to reserve, the remainder being distributed as the rules provide, subject to the consent of the Registrar, in the case of societies with unlimited liability.

Societies are bodies corporate, their accounts must be audited and the Registrar has rights of inspection, stamp duty and registration fees are remitted. Societies have a prior claim on debt or members after the Government and the landlord, and a lien on their shares or interest. Shares in the society are not liable for attachment for the external debts of members. Societies may apply for Government loans.

Societies may be dissolved on the application of three fourths of the members or after enquiry by the Registrar A liquidator is then appointed by the Registrar

Rules are drawn up by the Governor General but the Society may make its own bylaws

This Act was amended in 1924

The Co-operative Ordinance of 1911 is repealed and the Joint Stock Companies Acts do not apply

Co-operative Credit Societies Ordinance 1911

Co operative Credit Societies Acts 1921

CYPRUS

THE first co-operative law was passed in 1914. It aimed at the formation of Agricultural Credit Societies. No provisions are made for federation. The use of the word "co-operative" is compulsory for all societies registered under the Act, but is not apparently prohibited to other organisations.

Liability is limited in all cases and extends for two years after a member's resignation, and for one year after his death.

Membership is limited to agriculturists. Each member has one vote only.

Funds are derived from members' deposits and Government loans.

All profits, besides interest on deposits, must be paid to the reserve fund. The society must not borrow except from members and the Government.

Amongst a society's privileges are corporate existence, inspection of accounts by the Registrar, remission of stamp duty and registration fees, prior right of collecting debts from members over all except the Government and the landlord, Government loans at 4 per cent on the security of the society and additional mortgage and 5 per cent on the security of the society only.

In the case of the dissolution of a society, the Registrar appoints a liquidator. Anything remaining from the reserve fund is to be used for some useful work in the district.

A model is provided on which bylaws are to be drafted.

In 1913, a further co-operative law was passed on similar lines, to provide for all forms of co-operative organisation—

savings bank, purchasing, marketing, consumers' stores, building, agricultural production, manufacture of agricultural products, common use of agricultural implements

There are no specific provisions for federation

The use of the word "co-operative" is compulsory and is protected

Societies may be limited or unlimited, and liability extends two years after resignation and one year after death

In a limited society, no member may hold more than one-fifth of the total shares or £200. In unlimited societies, each member has one vote only, in limited societies voting is according to the bylaws

The society's capital consists of (1) loans from the Government, (2) members' deposits, (3) loans or deposits from non-members with Registrar's consent. Shares are transferable to persons approved by the Committee as members. Withdrawal can only be effected by transfer or forfeit

One-fourth of the net profits must be paid into reserve. The remainder may be distributed as interest on deposit or as the rules permit. In the case of unlimited societies, the consent of the High Commissioner is necessary before distribution can be made

The society is permitted to deal with outside persons

The privileges of the society are corporate existence, prior claim after the Government and the landlord on the estates of debtor members, and Government loans

A society may be dissolved by the Registrar if, after enquiry, he thinks it desirable, or at the request of three fourths of the members. A liquidator is then appointed to wind up the affairs of the society

Model rules and bylaws are drawn up by the High Commissioner

This Act supersedes the Companies (Limited Liability) Law (XVIII. of 1922) as regards societies registered under it.

In 1925 an Agricultural Bank was established.

The Co-operative Credit Societies Law—1914

Rules for carrying out the above—1915

Co-operative Societies Law of 1923.

Agricultural Bank Law—1925.

GREAT BRITAIN AND NORTHERN IRELAND

CO-OPERATIVE legislation in Great Britain takes the form of Industrial and Provident Societies Acts, which were originally modelled on statutes applying to Friendly Societies. The first Industrial and Provident Societies Act was passed in 1852, and the last amendment in 1913. Although drafted primarily to meet the needs of industrial societies, all types of Co-operative Societies are covered by these Acts. Their provisions are not, however, of a very definitely co-operative character, much being left to the rules of the individual society.

Societies may carry on any business but banking, though they may receive small deposits. Banking on a larger scale is limited to societies with no withdrawable capital.

There are provisions for amalgamation, but no special provisions for federation.

The word "co-operative" is not protected.

Liability is always limited.

The following points must be determined by the rules: (1) Terms of admission of members (who may be either individuals or societies), (2) methods of voting, (3) rate of interest on shares, (4) the society's power to loan or receive money on deposit, (5) the limits of members' shareholdings, which must not exceed £200, (6) withdrawal of members, (7) whether and on what terms shares shall be transferable or withdrawable, (8) provisions for compulsory audit, (9) disposal of profits, (10) investment of capital.

Societies may own, mortgage, or lease land.

The privileges of a society are corporate existence and an exemption from income tax, provided that if the number of its

shares are limited, it deals only with members Money payable by a member to the society is recoverable at law, and the society has also a lien on the shares of debtor members Members have the privilege of nominating an heir or heirs to their interest in the society

Registration is compulsory, and societies must forward their rules, balance sheets, etc., to the Registrar, who also has the power of compulsory inspection

A society may be dissolved—(1) by an order to wind up under the Companies Acts 1862-1890, (2) by consent of three fourths of the members on which the instrument of dissolution is drawn up, (3) if it does not fulfil the conditions of the law

In 1923, an Agricultural Credits Act was passed which provided for advances by the Ministry of Agriculture to Agricultural Credit Societies registered under the Industrial and Provident Societies Acts The clauses limiting shareholding to £200 and disqualifying societies from carrying on banking are abrogated in the case of Credit Societies Advances from the Ministry are limited to a sum equal to that of the subscribed capital The Ministry assumes considerable direct control over the affairs of the society to which it makes advances including its right to borrow, to call up capital, and to distribute profit in dividend or bonus as well as the extent of the loans it may make to members

The Friendly Societies Act—1834

Amending Act to the above—1846

The Industrial and Provident Societies Act—1852

Act amending the Act of 1852—1854

Act explaining the Act of 1854—1856

Act consolidating and amending the Industrial and Provident Societies Act—1862

Act to amend the above Act—1867

Act to explain the Act of 1867—1871

Industrial and Provident Societies Act—1876

Industrial and Provident Societies Act—1893

Industrial and Provident Societies Act (Jersey)—1894

Industrial and Provident Societies Act—1895 (Amendment)

Act to consolidate and amend the Industrial and Provident Societies Acts—1913

Agricultural Credit Act—1923

BRITISH INDIA

In 1912, a general Act was passed "amending the law relating to Co operative Societies" which applied to all provinces. In the following years several provinces passed amended rules. The provisions of the 1912 Act are as follows.

It is a general co operative Act to further "the economic interests of members conformable to the principles of co operation," and it would appear to have been drafted with special reference to credit societies.

One society may be member of another.

The word 'co operative' is protected, but existing businesses may continue to use it.

Liability is limited if the society has a registered society as one of its members. If this is not so and if it is a credit society for agriculturists, it is not limited. In the case of an unlimited society, a member's liability continues for two years after he has ceased to be a member, the liability of his heirs continues for one year.

In the case of a credit society, members must be of the same village, caste, tribe, or occupation, otherwise membership is open. In unlimited societies each member has one vote. In limited societies, voting is according to the bylaws. Societies members of another society have votes according to the number of their shares.

No borrowing from or loaning to non members is permitted, except as directed by the rules. Dealing with non members in other respects is restricted by the local Government.

Shares in an unlimited society are transferable only after a year's possession, and to the society or one of its members. At a member's death, his share may be transferred to his heir, but in the case of a society with unlimited liability, the heir may claim the value of his share in cash. In limited societies, each member's holding is limited to one fifth of the total, or 1,000 rupees. Other methods of raising funds are fixed by the local Government. The society may invest in certain specified Government and other securities.

One fourth of the net profit must be paid into reserve, after which the surplus may be distributed according to the bylaws. In the case of an unlimited society no profits may be distributed without special Government consent.

A society has the privilege of existing as a corporate body. It has priority of claim on debtors after the Government and the landlord. It has also the right to retain payments (bonuses etc.) due to debtor members. A member's share or interest is not subject to seizure for the payment of his external debts in the case of insolvency. Societies' accounts are inspected by the Registrar. By decision of the Governor in Council societies may be exempt from the payment of income tax, stamp duty, or registration fees.

Societies are dissolved by the Registrar if the membership of the society has fallen below ten, or it fails otherwise to comply with the regulations, or at the request of three-fourths of the members. An appeal against the dissolution may be made within two months. The Registrar appoints a liquidator to satisfy claims or dispose of assets.

Laws are drawn up by the local Government, which determine the scope of the bylaws.

In 1925, the province of Bombay passed an amended Act. The points in which it differs from the foregoing are as follows

Marketing, purchase production, and consumption are stated as amongst the objects for which societies may be formed

There is provision for amalgamation, with or without division of funds

The period for which the heirs of a member are liable is extended to two years

The maximum holding of a member is raised to 3,500 rupees, but the proportion of one fifth of the total remains the same

Members of all societies whether limited or unlimited, have only one vote

In the case of Consumers' and Credit Societies, only one-tenth of the net profit need be paid into reserve. The dividend paid to members on shares must not exceed 10 per cent. The surplus may be divided amongst the members according to the rules. In the case of a 'Resource Society' (i.e., "one for obtaining credit, goods, or services for its members") which is unlimited and without share capital no distribution of profits may be made without a Government order. In the case of a similar society with shares it may not be made for ten years. A provident fund may be established out of surplus.

Trade with non members is limited by the Government rules. There are rules for arbitration in case of dispute, but no specific machinery for marketing contracts.

To the privileges of societies are added (1) exemption from compulsory registration of instruments relating to shares and debentures, (2) Government loans and Government guarantee of the interest on debentures issued by societies.

In the case of liquidation, any remaining assets are not to be divided amongst the members, but used for objects of public utility, charity, or the funds of the Central Co-operative Institute.

or Bank, or for some future Co-operative Society in the district. The Government may delegate the power of making rules.

Act superseded by the above Act

"Indian Companies Act," 1913

Acts repealed as relating to the above Act

"Co-operative Societies Act," 1912.

"Devolution Act," 1920

"Bombay Land and Revenue Code (Amendment Act)," 1920

The subject of co-operation is one now coming within the scope of provincial legislation, and there is a prospect of Acts on similar lines to that of Bombay being introduced into other provinces.

An Act to amend the law relating to Co-operative Societies—March 1, 1912

ASSAM—Certain rules to carry out the purposes of the Co-operative Societies Act—2 of 1912—in the Province of Assam—December 5, 1912

PROVINCES OF AGRA AND OUDH IV III—The Co-operative Societies (Amendment) Act 1919—April 11, 1919 (Rules)

An Act further to amend the Indian Companies Act 1913—September 16, 1920

MADRAS—An Act to amend the Co-operative Societies Act 1912—November 28, 1920 (Rules)

BOMBAY, No 7—An Act to consolidate and amend the law relating to Co-operative Societies in the Presidency of Bombay—November 1, 1925

IRISH FREE STATE

The position with regard to co-operative legislation in the Irish Free State is the same as in Great Britain. Fresh legislation on similar lines to the Co-operative Marketing Acts of the Dominions is, however, in contemplation.

KEDAH

The Kedah Co-operative Societies Act, 1345 (A.D. 1927), is of a general co-operative character.

The word "co-operative" is protected.

Societies may become members of one another.

Liability is limited where a society has another society as one of its members, unlimited in the case of rural credit societies.

In the case of a credit society, members must be of the same village, nationality, occupation etc. In unlimited societies, each member has one vote, in limited societies, voting is according to the rules. The maximum shareholding is \$1,000 or one fifth of the total. Shares may be transferred on certain conditions.

A society may not loan to non-members, except to another society. Borrowing from non-members and other dealings with them are restricted by the rules.

Profits must be divided one fourth to reserve, the remainder as the rules direct.

Societies are liable to inspection and investigation by the Registrar. They are corporate bodies. Their privileges are exemption from registration fees, prior claim on debtor members after the Government and the landlord, a lien on the shares of

debtor members Shares are not li-
external debts

Dissolution may take place after
of three fourths of the members

Rules for societies are drawn up

The Societies Enactment of 1920
registered under this Act.

Co-operative Societies Enactment 1920

PALU

The position in Palestine is
Societies Ordinance 1920 and
to Credit Banks etc

The Act of 1920 is of a
credit operations purchase of
purposes and industrial purposes
sale of commodities the building
building

Provisions exist for the use of

The use of the word
pulsory

Liability may be limited or

In an agricultural society
area The maximum liability
total The society may be
liability In unlimited
In limited societies

Shares may be transferred
case of unlimited liability

and other persons
limited however, to

and the creation of

societies registered
panies etc exist

limited or unlimited
limited in the case
is a member, it
continues for two

may hold more
In the case
has only one
votes is pre-

members shares
the regulations
of societies
where the
a person to
member of
accepted by
liability
or The

the net
may be
by law
it

208 YEAR BOOK OF AGRICULTURAL CO-OPERATION

society or a member of the society The society's powers of loan and mortgage are subject to Government restriction No loans may be made to non-members and borrowing from non members is restricted

With regard to profits, one fourth must be paid into reserve, and the remainder may be divided according to the rules, with the proviso that the Government's consent must be obtained in the case of an unlimited society

There are no provisions for marketing contracts

The society is a corporate body, it has a prior claim on members after the Government and the landlord, also a lien on the shares of debtor members, shares and interest are not liable to attachment for a member's external debts

The registration of a society may be cancelled by the Registrar after enquiry or at the request of three fourths of the members A liquidator is then appointed

Societies draw up their own rules on certain lines indicated by the Act They are then submitted to the Registrar

By the Banking Ordinance of 1920, societies are permitted to become bankers

Co operative Societies Ordinance—October 15 1920

Credit Banks Ordinance—1920

Debentures Ordinance—1924

MALAYA

A Co operative Societies Enactment for the Federated Malay States was passed in 1922 Previous to that, only company law had been in existence The Enactment of 1922 is not specifically agricultural, but is intended to promote " thrift, self-help, and

co-operation amongst agriculturists, artisans, and other persons with needs in common " It is largely adapted, however, to Agricultural Credit Societies

One society may hold shares in another, and the creation of affiliated societies is contemplated

The word "co operative" is confined to societies registered under this enactment, except in the case of companies, etc., existing before it became law

Generally speaking, liability may be limited or unlimited; in the case of a credit society it must be unlimited, in the case of a society of which another registered society is a member, it must be limited The liability of a member continues for two years after he has ceased to be a member

No member, other than a registered society, may hold more than one fifth of the shares of the society or \$1,000 In the case of societies with unlimited liability, each member has only one vote When the liability is limited, the number of votes is prescribed by the bylaws

The society's capital is formed first by the members' shares The transfer or charge of these shares is limited by the regulations regarding the maximum holding of shares In the case of societies with unlimited liability it is further limited to cases where the original holder has held it for at least one year, and the person to whom it is transferred is either the society itself or a member of it Loans and deposits from non members may be accepted by the society only as its rules provide The maximum indebtedness of a society must be fixed by a general meeting each year The society may issue bonds or debentures

With regard to the disposal of profits, one-fourth of the net profit must be placed to reserve fund The remainder may be distributed as bonus according to the provisions of the bylaws In the case of societies with unlimited liability, the consent of

society or a member of the society The society's powers of loan and mortgage are subject to Government restriction No loans may be made to non members and borrowing from non-members is restricted

With regard to profits one fourth must be paid into reserve, and the remainder may be divided according to the rules, with the proviso that the Government's consent must be obtained in the case of an unlimited society

There are no provisions for marketing contracts

The society is a corporate body, it has a prior claim on members after the Government and the landlord, also a lien on the shares of debtor members, shares and interest are not liable to attachment for a member's external debts

The registration of a society may be cancelled by the Registrar after enquiry or at the request of three fourths of the members A liquidator is then appointed

Societies draw up their own rules on certain lines indicated by the Act They are then submitted to the Registrar

By the Banking Ordinance of 1920, societies are permitted to become bankers

Co-operative Societies Ordinance—October 15 1920

Credit Banks Ordinance—1920

Debentures Ordinance—1924

MALAYA

A Co operative Societies Enactment for the Federated Malay States was passed in 1922 Previous to that, only company law had been in existence The Enactment of 1922 is not specifically agricultural, but is intended to promote " thrift, self help, and

co-operation amongst agriculturists, artisans, and other persons with needs in common" It is largely adapted, however, to Agricultural Credit Societies

One society may hold shares in another, and the creation of affiliated societies is contemplated

The word "co operative" is confined to societies registered under this enactment, except in the case of companies, etc., existing before it became law

Generally speaking, liability may be limited or unlimited, in the case of a credit society it must be unlimited, in the case of a society of which another registered society is a member, it must be limited The liability of a member continues for two years after he has ceased to be a member

No member, other than a registered society, may hold more than one fifth of the shares of the society or \$1,000 In the case of societies with unlimited liability, each member has only one vote When the liability is limited the number of votes is prescribed by the bylaws

The society's capital is formed first by the members' shares The transfer or charge of these shares is limited by the regulations regarding the maximum holding of shares In the case of societies with unlimited liability it is further limited to cases where the original holder has held it for at least one year, and the person to whom it is transferred is either the society itself or a member of it Loans and deposits from non members may be accepted by the society only as its rules provide The maximum indebtedness of a society must be fixed by a general meeting each year The society may issue bonds or debentures

With regard to the disposal of profits, one fourth of the net profit must be placed to reserve fund The remainder may be distributed as bonus according to the provisions of the bylaws In the case of societies with unlimited liability, the consent of

the Chief Secretary must be obtained. A dividend not exceeding 12 per cent may be paid on shares.

There are no provisions with regard to marketing contracts.

The legal privileges of a society are corporate rights, a lien on the shares of its members for the payment of their debts to the societies, priority of claim on its members for debts after the Government and the landlord and inspection of accounts, etc., by the Registrar. The Chief Secretary may reduce or remit any duty or tax on profits and also remit the stamp duty.

The registration of the society may be cancelled by the Registrar (a) after enquiry, (b) on the demand of three fourths of the members. A liquidator is appointed to deal with assets and liabilities. If anything remains of the reserve fund, after the liquidation of liabilities, it shall be employed, (1) for the repayment of share capital, (2) for the repayment of interest on share capital, (3) as a donation to any affiliated society or to a new society which shall be formed in the district.

Rules were made by the Chief Secretary shortly after the passing of the Act, dealing with the maximum number of shares, the procedure of applying for membership, the making of bylaws, administration, raising of funds, deceased members' estates, etc. The bylaws are left to the society itself and to deal with objects, membership, rights, and liabilities, the raising of capital, the rate of interest, and the disposal of profits.

The Enactment supersedes the Societies Enactment, 1913, and the Companies Enactment, 1917.

In 1924, an "Ordinance to provide for the constitution and control of co-operative societies," together with rules for its application, was enacted for the Straits Settlements only.

MAURITIUS

STRAITS SETTLEMENTS

The Societies Enactment 1913

An Ordinance No XXV to consolidate and amend the law relating to companies—November 30 1915

The Companies Enactment 1917

An Ordinance to re enact and amend the law relating to Companies—August 17 1923

No 21 —An Ordinance to provide for the constitution and control of Co operative Societies—November 3 1924

Rules made by the Governor in Council under Section 47 of the Co operative Societies Ordinance—December 3 1924

MALAYA

Co-operative Societies Enactment—June 28 1922 (Federated Malay States)

MAURITIUS

Co-operation in Mauritius is regulated by a Co operative Credit Ordinance passed in 1913 and several times amended. Specific ordinances have since been passed establishing Planters', Stock breeders' and Hemp growers' Syndicates. It is not indicated whether or to what extent these are co operative organisations.

The ordinance of 1913 relates to co-operative credit associations, but it was amended in 1916 so as to give power to societies to make contracts with their members for the sale of agricultural products.

There are no provisions for federation.

The word " co-operative " is not protected.

Societies may be limited or unlimited according to the rules

There are no limitations on membership In the case of unlimited societies members have only one vote In the case of limited societies members may have as many votes as laid down by the rules The maximum number of shares that may be held by a member of a limited society is one fifth of the total or 1,000 rupees or less according to the rules Members may withdraw, but they or their heirs continue liable for their obligations for one year after withdrawal

The society may receive unlimited deposits from members, but may only lend to or borrow from non members if and as the rules permit Shares may not be transferred till the member has held them for one year, and then only to the society or its members (For withdrawals, see above)

One fourth of the net profit must be paid into the reserve the remaining profits may be distributed as dividend amongst the members

There are no regulations with regard to contracts except those implied in the amendment (1916) quoted above

The society may be exempted from stamp duty and registration fees by proclamation of the Governor Members' shares are not liable for their debts After the Government etc, the society has first claim on its members for payment of debts There is Government supervision of accounts

The Registrar may dissolve the society after enquiry or on the appeal of three fourths of its members An appeal is allowed against his decision The Registrar appoints a liquidator

The Governor in Council is authorised to make rules regulating all points of detail

The Companies Ordinance, 1912, does not apply to societies under this ordinance

The Companies Ordinance, 1912

An Ordinance to provide for the constitution and control of Co operative Credit Societies—July 12, 1913

An Ordinance, No 25, to amend the Co operative Credit Ordinance, 1913—December 4, 1915

An Ordinance to provide for the establishment and working of a Planters' Syndicate—July 5 1919

An Ordinance, No 13 to amend the Co operative Credit Societies Ordinance, 1913—August 31, 1916

No 31 —An Ordinance to provide for the establishment and working of a Planters' Syndicate—August 27 1920

No 44 —An Ordinance to authorise the Incorporation of a society, The Mauritius Stockbreeders' Association—November 20 1920

Ordinance No 7 of 1921 to provide for the establishment and working of a Planters' Syndicate—August 1, 1921

Ordinance No 5 —To provide for the establishment and working of a Planters' Syndicate—March 14 1924

No 32 —An Ordinance to provide for the establishment and working of a Hemp Syndicate—October 31, 1925

NEWFOUNDLAND

No co-operative legislation exists

The only co operative organisation existing in Newfoundland—the Fishermen's Society—is a purely voluntary body not registered in any way

NEW ZEALAND

Various Acts exist relating to different types of associations—Friendly Societies, Incorporated Societies, Agricultural and Pastoral Societies. It would appear, however, that Agricultural Co operative Societies are incorporated under the Companies

Societies may be limited or unlimited according to the rules

There are no limitations on membership In the case of unlimited societies, members have only one vote In the case of limited societies members may have as many votes as laid down by the rules The maximum number of shares that may be held by a member of a limited society is one fifth of the total or 1,000 rupees or less according to the rules Members may withdraw, but they or their heirs continue liable for their obligations for one year after withdrawal

The society may receive unlimited deposits from members, but may only lend to or borrow from non members if and as the rules permit Shares may not be transferred till the member has held them for one year, and then only to the society or its members (For withdrawals, see above)

One fourth of the net profit must be paid into the reserve the remaining profits may be distributed as dividend amongst the members

There are no regulations with regard to contracts except those implied in the amendment (1916) quoted above

The society may be exempted from stamp duty and registration fees by proclamation of the Governor Members' shares are not liable for their debts After the Government etc, the society has first claim on its members for payment of debts There is Government supervision of accounts

The Registrar may dissolve the society after enquiry or on the appeal of three fourths of its members An appeal is allowed against his decision The Registrar appoints a liquidator

The Governor in Council is authorised to make rules regulating all points of detail

The Companies Ordinance, 1912, does not apply to societies under this ordinance

The Companies Ordinance, 1912

An Ordinance to provide for the constitution and control of Co operative Credit Societies—July 12, 1913

An Ordinance, No 25, to amend the Co-operative Credit Ordinance, 1913—December 4, 1915

An Ordinance to provide for the establishment and working of a Planters' Syndicate—July 5 1919

An Ordinance, No 13, to amend the Co-operative Credit Societies Ordinance, 1913—August 31, 1916

No 31—An Ordinance to provide for the establishment and working of a Planters Syndicate—August 27, 1920

No 44—An Ordinance to authorise the Incorporation of a society, The Mauritius Stockbreeders' Association—November 20 1920

Ordinance No 7 of 1921 to provide for the establishment and working of a Planters' Syndicate—August 1, 1921

Ordinance No 5 —To provide for the establishment and working of a Planters Syndicate—March 14, 1924

No 32—An Ordinance to provide for the establishment and working of a Hemp Syndicate—October 31 1925

NEWFOUNDLAND

No co-operative legislation exists

The only co-operative organisation existing in Newfoundland—the Fishermen's Society—is a purely voluntary body not registered in any way

NEW ZEALAND

Various Acts exist relating to different types of associations—Friendly Societies, Incorporated Societies, Agricultural and Pastoral Societies It would appear, however, that Agricultural Co operative Societies are incorporated under the Companies

Act (1882, with numerous subsequent amendments) Dairy Societies are frequently, but not invariably, also registered under the Dairy Industries Act, 1908, which consolidated the earlier Co operative Dairy Companies Act In the Act of 1908, a section is devoted to Co-operative Dairy Companies, but its provisions relate simply to the right of companies registered under it to require or accept the surrender of shares, and to reissue them also to their exemption from certain sections of the Companies Act The Articles of Association of New Zealand Co operative Societies usually contain provisions as to the maximum number of votes per member, etc., which define their co operative character, but these provisions do not appear to be statutory An Act of 1922 provides for the formation of Rural Credit Societies

The Companies Acts 1882

The Co operative Dairy Companies Act, 1907.

The Dairy Industry Act 1908

The Agricultural and Pastoral Societies Acts—1908

The Incorporated Societies Act—1908

The Friendly Societies Act 1909

An Act No 64 to amend the Friendly Societies Act 1909—October 11, 1915

An Act to amend the Agricultural and Pastoral Societies Acts, 1908—September 3 1920

An Act to amend the Companies Act 1908—October 8, 1920

An Act to amend the Incorporated Societies Act 1908—November 5, 1920

SAMOA —Order in Council, Samoa Companies Order, 1922—May 1, 1922

No 27 —An Act to amend the Incorporated Societies Act, 1908—October 17, 1922

No 18 —An Act to amend the Companies Act 1908—October 23, 1922

No 55 —An Act to make provision by means of the establishment of Rural Credit Associations for affording financial assistance to Farmers and other Rural Workers—October 31, 1922

An Act to amend the Dairy Industry Act—1908

No 56 —An Act to amend the Friendly Societies Act, 1909—October 31, 1922

No 18 —An Act to extend the duration of the Companies Amendment Act, 1922—August 22, 1923

WEST INDIES

Agricultural credit legislation modelled on Indian Acts, exists in many of the islands of the West Indies. A list of enactments is given below

In Barbados, a Co operative Sugar Factories Act was passed in 1890, and has been several times amended. It provides for contracts not exceeding forty years in duration for the delivery of raw sugar to a co-operative factory to be manufactured. It also exempts the first factory to be constructed from duty on imported machinery and tramways. In 1917, Co operative Sugar Factories were further exempted from Trade Tax. Co operative Societies in Barbados may also register under the Industrial and Provident Societies Acts.

In Jamaica, the Government has recently (1927) approved a form of crop contract for seven or twenty years, drawn up by the Jamaica Producers Association and it is understood that a law will shortly be introduced to legalise such contracts.

Co operative Credit Banks are provided for in the legislation of British Guiana; these, however, differ from those provided for in West Indian legislation in being of the type of limited liability companies.

BARBADOS —Co-operative Factories Enactment, 1890, revised 1912 and 1913

Sugar Industry Agricultural Bank Enactment, 1907, revised 1913, 1918, 1921, and 1922

216 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Central Sugar Factories Enactment, 1911, revised 1912 and 1913

Agricultural Credit Societies Enactment, 1924

JAMAICA —Agricultural Loan Societies Enactment, 1912, revised 1914 and 1920

St LUCIA —Agricultural Credit Societies Enactment, 1916, 1917

St VINCENT —Agricultural Credit Societies Enactment, 1924

SEYCHELLES —Co-operative Credit Societies Enactment, 1923

TRINIDAD AND TOBAGO —Agricultural Bank Enactment, 1925

Agricultural Credit Societies Enactment, 1925

WINDWARD ISLANDS —Agricultural Credit Societies Enactment

BRITISH GUIANA —Local Government (Banks Committee) Ordinance, 1914

ARGENTINA

Co-OPERATIVE organisation of all kinds is regulated by two laws passed in 1926. The first prescribes the constitution of societies, the second deals with loans through the State Bank. Only societies which after the first year of their establishment bind themselves to do so may use the term "co operative". There are provisions for federation. Liability is limited. No restrictions are permitted on the admission of members, the amount of shares and working capital, or the life of the society. All shares must have the same value, they may only be transferred with the consent of the governing body. Members are entitled to one vote only. Members who withdraw have no personal claim on the property of the society. The management may, at any time, order the withdrawal of capital by those holding the larger shares.

Interest paid on shares must not exceed the normal rate. Five per cent. of the net surplus at least, is allocated compulsorily to the reserve fund. 90 per cent. is paid in patronal dividends, in consumers' societies *pro rata* to the purchaser, and in other societies *pro rata* for the utilisation of the common institutions. Taxes, stamp duty, etc., are reduced to the minimum. Accounts are audited by the departments of agriculture and public economy which also form a Bureau of Information and Statistics, performing some of the functions of a Co operative Union.

Co-operative Societies may secure loans through the National Mortgage Bank for the construction of granaries, elevators,

creameries, etc., or for the purchase of land to be let out to members. Loans may be up to 80 per cent of the estimated value of the land.

Law on co operation—September 8 1926

Law on assistance to Co-operative Societies—September 8 1926

AUSTRIA

A law on Co operative Credit Societies was passed in 1852, but the basis of the present co operative legislation is a general law of 1873 which defined a co operative organisation loosely as "a union with open membership for the promotion of the trade or industry of its members by means of joint business." Liability may be limited or unlimited. In the former case it is limited to a definite sum not necessarily the total of a member's share holding though not less than the amount of one share. In the case of Credit Societies of the *Raffei*sen type unlimited liability is compulsory. Members may withdraw with the consent of the society or may transfer their shares to another member or to prospective members. A share may be of any amount. In some Agricultural Societies, shares are not paid in cash. Societies need not necessarily have share capital, but may form a reserve fund out of profits. Each member has one vote unless the rules provide otherwise and proxy voting is tacitly permitted. The internal government is characterised by the small (generally paid) management board and the supervisory council acting as intermediary between the board and the general meeting—both usual in German speaking countries.

Trade with non members is permitted by the law of 1873 but has been forbidden by subsequent decisions in the case of Credit

and Consumers Societies According to the existing law, societies have privileges in the matter of tax remission which they lose if they engage in trade with non members

No specific directions are made as to the disposal of profits The society draws up its own statutes with considerable freedom Voluntary dissolution may take place at the decision of a two-thirds majority.

Proposals were made in 1911 for the recasting of the law on co-operation, but apparently without result, though the subject has been touched by various subsequent decrees Various measures have also been passed with regard to professional associations of agriculturists, but Co-operative Societies are usually explicitly excluded from their provisions

Law on Co-operative Credit Societies—1852

Law on Raiffeisen and other Co-operative Societies—1873

Imperial Law No 91 on Professional Associations of Agriculturists—April 27 1902

Decree concerning the inspection of Co-operative Societies—June 24 1903.

SILESIA—Law No 1 concerning Professional Associations of Agriculturists and Council of Agriculture in the Duchy of Upper and Lower Silesia—October 9 1910

Decree No 142 of the Minister of Finance and the Minister of Public Works extending the privileges in regard to taxation of societies for the construction of small houses—May 18 1916

Decree No 393 of the Minister of Justice etc on the consequences of the control exercised over members of purchasing and Agricultural Societies in respect of the Imperial Ordinance of October 10 1914—November 21 1916

Law No 13 concerning the establishment of Agricultural Associations of Farmers and the Council of Agriculture of Tyrol—December 18 1920

Order concerning the application of the above law—January 5 1922

Federal Law July 18 1924 (Deals with Agricultural Boards and their rights to be consulted by the Government in agricultural matters and to secure State aid for agriculture)

creameries, etc., or for the purchase of land to be let out to members. Loans may be up to 80 per cent of the estimated value of the land.

Law on co-operation—September 8, 1926.

Law on assistance to Co-operative Societies—September 8, 1926

AUSTRIA

A law on Co-operative Credit Societies was passed in 1852, but the basis of the present co-operative legislation is a general law of 1873, which defined a co-operative organisation loosely as "a union with open membership for the promotion of the trade or industry of its members by means of joint business." Liability may be limited or unlimited. In the former case it is limited to a definite sum, not necessarily the total of a member's shareholding, though not less than the amount of one share. In the case of Credit Societies of the *Raffaisen* type, unlimited liability is compulsory. Members may withdraw with the consent of the society, or may transfer their shares to another member or to prospective members. A share may be of any amount. In some Agricultural Societies, shares are not paid in cash. Societies need not necessarily have share capital, but may form a reserve fund out of profits. Each member has one vote unless the rules provide otherwise and proxy voting is tacitly permitted. The internal government is characterised by the small (generally paid) management board and the supervisory council acting as intermediary between the board and the general meeting—both *usual in German-speaking countries*.

Trade with non members is permitted by the law of 1873, but has been forbidden by subsequent decisions in the case of Credit

and Consumers' Societies According to the existing law, societies have privileges in the matter of tax remission which they lose if they engage in trade with non-members

No specific directions are made as to the disposal of profits The society draws up its own statutes with considerable freedom Voluntary dissolution may take place at the decision of a two-thirds majority

Proposals were made in 1911 for the recasting of the law on co-operation, but apparently without result, though the subject has been touched by various subsequent decrees Various measures have also been passed with regard to professional associations of agriculturists, but Co operative Societies are usually explicitly excluded from their provisions

Law on Co operative Credit Societies—1852

Law on Raiffeisen and other Co operative Societies—1873

Imperial Law No 91 on Professional Associations of Agriculturists—April 27, 1902

Decree concerning the inspection of Co operative Societies—June 24, 1903.

SILESIA —Law No 1 concerning Professional Associations of Agriculturists and Council of Agriculture in the Duchy of Upper and Lower Silesia—October 9 1910

Decree No 142 of the Minister of Finance and the Minister of Public Works extending the privileges in regard to taxation of societies for the construction of small houses—May 18, 1916

Decree No 393 of the Minister of Justice, etc., on the consequences of the control exercised over members of purchasing and Agricultural Societies in respect of the Imperial Ordinance of October 10, 1914—November 21, 1916

Law No 13 concerning the establishment of Agricultural Associations of Farmers and the Council of Agriculture of Tyrol—December 18, 1920

Order concerning the application of the above law—January 5, 1922

Federal Law, July 18, 1924 (Deals with Agricultural Boards and their rights to be consulted by the Government in agricultural matters and to secure State aid for agriculture)

creameries etc or for the purchase of land to be let out to members Loans may be up to 80 per cent of the estimated value of the land

Law on co-operation—September 8 1926

Law on assistance to Co-operative Societies—September 8 1926

AUSTRIA

A law on Co-operative Credit Societies was passed in 1852 but the basis of the present co operative legislation is a general law of 1873 which defined a co operative organisation loosely as a union with open membership for the promotion of the trade or industry of its members by means of joint business Liability may be limited or unlimited In the former case it is limited to a definite sum not necessarily the total of a member's share holding though not less than the amount of one share In the case of Credit Societies of the Raiffeisen type unlimited liability is compulsory Members may withdraw with the consent of the society or may transfer their shares to another member or to prospective members A share may be of any amount In some Agricultural Societies shares are not paid in cash Societies need not necessarily have share capital but may form a reserve fund out of profits Each member has one vote unless the rules provide otherwise and proxy voting is tacitly permitted The internal government is characterised by the small (generally paid) management board and the supervisory council acting as intermediary between the board and the general meeting—both usual in German speaking countries

Trade with non members is permitted by the law of 1873 but has been forbidden by subsequent decisions in the case of Credit

and Consumers Societies According to the existing law, societies have privileges in the matter of tax remission which they lose if they engage in trade with non members

No specific directions are made as to the disposal of profits The society draws up its own statutes with considerable freedom Voluntary dissolution may take place at the decision of a two-thirds majority

Proposals were made in 1911 for the recasting of the law on co-operation, but apparently without result, though the subject has been touched by various subsequent decrees Various measures have also been passed with regard to professional associations of agriculturists but Co operative Societies are usually explicitly excluded from their provisions

Law on Co-operative Credit Societies—1852

Law on Raffeisen and other Co-operative Societies—1873

Imperial Law No 91 on Professional Associations of Agriculturists—April 27 1902

Decree concerning the inspection of Co-operative Societies—June 24 1903

SILESIA —Law No 1 concerning Professional Associations of Agriculturists and Council of Agriculture in the Duchy of Upper and Lower Silesia—October 9 1910

Decree No 142 of the Minister of Finance and the Minister of Public Works extending the privileges in regard to taxation of societies for the construction of small houses—May 18 1916

Decree No 393 of the Minister of Justice etc on the consequences of the control exercised over members of purchasing and Agricultural Societies in respect of the Imperial Ordinance of October 10 1914—November 21 1916

Law No 13 concerning the establishment of Agricultural Associations of Farmers and the Council of Agriculture of Tyrol—December 18 1920

Order concerning the application of the above law—January 5 1922

Federal Law July 18 1924 (Deals with Agricultural Boards and their rights to be consulted by the Government in agricultural matters and to secure State aid for agriculture)

BELGIUM

By the Belgian Commercial Code (consolidated 1913), commercial bodies are divided into six classes of which Co operative Societies form one. They are defined as societies "composed of members whose number and contributions are variable, and whose shares can never be transferred to others." Members may be jointly and severally liable or individually to an unlimited degree or up to a fixed amount. The use of the word "co operative" is compulsory. The society is free to make its own rules on most points, except that the life of the society may not be for more than thirty years. In default of special rules on the point, the following provisions apply: (1) The society shall be for ten years; (2) members are free to withdraw; (3) all members have equal voting rights, decisions at general meetings are to be taken in conformity with the rules for limited liability societies (voting in these cases is by shares, so that this provision is somewhat ambiguous); (4) profits and losses are to be divided annually amongst members, half in equal proportion, half in proportion to contributions. The formation of a reserve fund is compulsory. Annual stocktaking and the submission of a balance sheet to the Registrar is also obligatory.

Similar provisions apply to Credit Unions.

In 1921, a law was passed conferring civil personality on associations without lucrative object and Public Utility Societies. Such bodies may not own property, except such fixed property as is necessary to realise their objects. Each member has one vote and is free to withdraw it at will. Societies are subject to a special property tax, from which, however, a large class of property is exempt. Registration fees and stamp duty are reduced. In the event of a dissolution, either compulsory, or voluntary, by a

two thirds majority, a liquidator is appointed who disposes of the assets according to the rules or to the decision of the general meeting

A decree relating to Co operative Societies and Friendly Societies in the Congo was passed in 1921

Belgian Commercial Code Book I Section IX Societies Law of May 18 1873 modified by the law May 22 1886

Law on Friendly Societies—June 23 1894 completed by the law of March 19 1898

Law on professional associations—March 31 1898

Law on Credit Unions—May 16 1901

Law allocating subsidies to Mutual Sickness Benefit Associations—May 5 1912

Law modifying the laws on commercial societies—May 25 1913

Law on commercial societies consolidation approved by Royal Decree—July 22 1913

Act on compulsory meetings—October 30 1919

Congo —Decree relating to Co operative Societies and Friendly Societies—March 23 1921

Law guaranteeing liberty of association—May 24 1921

Law according civil personality to associations without lucrative object and to public utility institutions—June 27 1921

Law authorising recognised mutual societies and federations to amalgamate—July 30 1923

Law to regulate the investment of the funds of recognised loan societies—December 27 1923

BRAZIL

Co-operative legislation as far as Credit Societies are concerned, is based on a decree of 1907 Societies of this type are exempted from stamp duty and all other taxation for thirty years, they also receive grants and other forms of State assistance There are provisions for State inspection There appear to be

no model rules, and societies fix the maximum dividend, interest, etc., according to their own rules

By a law of 1911, Agricultural Societies also receive substantial privileges, being exempt from taxation on real property, while land tax and business tax is remitted for ten years

Decree No 1637 on Co operative Credit Banks—January 5 1907

Law on Agricultural Co operative Societies—November 30 1911

Decree No 3708 regulating the constitution of Joint Stock Companies with limited liability—January 10 1919

Resolution concerning propaganda and organisation of professional syndicates and Co operative Societies—August 27, 1920

STATE OF BAHIA —Law No 1764 on Co operative Credit Societies—June 13 1925

Decree No 17 399 approving the regulations for supervision and assistance to the organisation and working of Raffeisen and Luzzatti Banks—June 2 1926

BULGARIA

The co-operative legislation of Bulgaria appears to be limited to Acts constituting first the Agricultural Bank and then the Central Bank for Co operatives as the centre of control, credit, and education for the co operative movement. Authority was subsequently shifted back to the Agricultural Bank, but some system of dual control seems to be now in force. For legislative provisions of this type, see Rumania

Law on Co-operative Societies (Agricultural Bank)—1907

Law on Co-operative Societies—1910

Law on the Agricultural Bank—1921

Act on Limited Liability Companies—May 5 1924

CHILE

Act No 4058 providing for the incorporation of Co operative Societies organised in accordance with the rules herein laid down thus enabling them to acquire property for all purposes whatsoever—September 8, 1924

CHINA

Elaborate provisions exist for the formation of Agricultural Societies, but these are of a semi official educational character and have no particular connection with co operation Co operative Societies, where they exist, would appear to come under general commercial law

Regulation concerning the organisation of Agricultural Societies—November 10 1912

Regulation on the National Federation of Agricultural Societies—October 5, 1912

Rules concerning the registration of Commercial Societies—July 19, 1914

Order No 45 of the Minister of Agriculture and Commerce making regulations for Industrial and Commercial Syndicates—February 24, 1917

Order No 44 of the Minister of Agriculture and Commerce making provision for the execution of regulations on Industrial and Commercial Syndicates—April 27, 1918

Order No 45 of the Minister of Agriculture and Commerce making modifying regulations concerning Industrial and Commercial Syndicates—April 27, 1918

Order No 259 of the Minister of Agriculture and Commerce making provisional rules for Fishery Associations—September 16, 1922

Order No 315 of the Minister of Agriculture and Commerce amending the regulations concerning the registration of Commercial Companies—May 7, 1923

Order No 314 making provisions for the enforcement of the above order—May 7, 1923

224 YEAR BOOK OF AGRICULTURAL CO OPERATION

Order No 321 of the Minister of Agriculture and Commerce amending the rules relating to Commercial Companies—May 8, 1923

Report of the Minister of Agriculture and Commerce submitting for the approval of the President of the Republic amended regulations on Agricultural Associations and provisions for the applications of same—May 21, 1923

Order No 365 of the Ministry of Agriculture and Commerce amending the regulations on Agricultural Associations—May 19 1923

Order providing for the application of the above regulations—May 19, 1923

COSTA RICA

Decree No 7 to found an association of Costa Rica farmers—October 28, 1924

(The Act constitutes the Costa Rica Agricultural Society " to be the centre of the movements and co operation of the several agricultural units throughout the country Previous decrees are repealed The society is to work in collaboration with the Ministry of Agriculture)

Decree No 46 modifying Article 151 of the law on Commercial Societies —January 15 1925

CZECHOSLOVAKIA

The earlier co operative legislation affecting Czechoslovakia is that of the Austrian Empire given in the section on Austria. Since the independence of Czechoslovakia, the State has intervened to assist the co-operative movement in various ways State guarantees are available for Agricultural Co operative Societies, and State inspection is provided, loans are made to members of co-operative bodies, up to 90 per cent of the sum required, for putting up buildings Loans can also be made to Co-operative

Societies up to 75 per cent of the cost of purchasing farm requisites. All these loans must be repaid at the end of five years. Loans may also be made for the purchase of holdings.

The law of October 10 1924 on depositors limits the acceptance of savings deposits by co-operative bodies to the Credit Societies. Credit Societies and other financial institutions may only engage in wholesale trading on commission in goods and raw materials on account of undertakings which have business relations with the bank and the sale and purchase of goods and raw materials to satisfy the bank's own claims. However in the case of Credit Societies the joint purchase of trade requirements shall be permitted. They may not (1) do business with non-members (2) do business in agricultural products (except on commission) or (3) establish undertakings.

The Government exercises a very close control over Agricultural Co-operative Societies particularly on the side of technical efficiency. Model rules are enforced a professional agriculturist must be at the head of each society who must have the approval of the Ministry of Agriculture. Inefficient members may be excluded from office and inefficient societies compulsorily dissolved. All land including lakes forests etc. is State property on which Co-operative Societies are in the position of tenants. In the case of a private sugar factory etc. offered for sale Co-operative Societies have the first right of purchase.

By an Act of 1919 the electrification of Czechoslovakia was put under co-operative administration with State financial participation.

AUSTRIA HUNGARY—Law on Co-operative Credit Societies—1852

Law on Raiffeisen and other Co-operative Societies—1873

Decree concerning the inspection of Co-operative Societies—June 24

1903

CZECHOSLOVAKIA—Act for Co-operative Electrification—July 22 1919

226 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Act concerning a State guarantee for Agricultural Co-operative Societies except Consumers' and Credit Societies—February 17, 1922

Decree No. 149, making provisions for application of the Act of February 17, 1922, with regard to a State guarantee, etc.—May 18, 1922

Decree modifying in part the decree of June 24, 1903, concerning the inspection of Industrial and Agricultural Co-operative Societies and other societies—December 22, 1922

Commercial Law—July 4, 1923, amended July, 1924 (expired December 31, 1925).

Law concerning depositors—October 10, 1924

Order No. 182 with respect to statistics of Building and Housing Co-operative Societies according to the position on December 31, 1924, as well as the statistics of Agricultural Co-operative Societies and Collective Tenancy Societies including collective pastures in the period 1924-25—August 17, 1925.

DENMARK

There is no special legislation in Denmark relating to Agricultural Co-operation. The Co-operative Societies are voluntary, unincorporated associations.

There are a few legislative measures relating to Credit Associations, of which the following is a list.

Law on the establishment of Credit Associations and Loan Banks for landowners—June 20, 1850

Law concerning the Credit Associations for small landowners—May 16, 1908

Ministerial decree approving some supplementary provisions of the rules of the Credit Associations of the Small Rural Landowners of Jutland—September 13, 1913

Law No. 189, amending Law No. 65, dated May 28, 1880, and Law No. 98 dated May 8, 1908, concerning Credit Associations for Small Landowners—May 10, 1913

Law No. 190, on the establishment of two Credit Associations for small landowners—July 10, 1915

EGYPT

Law No 29 — Though described as 21 Ministry of the Interior, in which is registered amendments made to it, particularly by the

Ministerial Decree No 8 approving a Credit Association of the Small Rural Land 1916

Ministerial Decree No 72 concerning Rules of the Credit Association of the Land 1916

Law concerning societies with share capital
Decree No 548 concerning the registration 1919

Act No 111 relating to State subsidies 1919

Law No 65 of 1880 concerning the Co-owners

EGYPT

Agricultural Co-operative Societies under the special Agricultural Societies "co-operative" is protected, federal regional councils of delegates), limited the bylaws provide otherwise. Members. No member may hold more of the society or more than £200 unlimited liability. Each member's business is excluded, except sub amount specified in the bylaws and interests of members. Capital may be contributions and assignments of assets or may not be of the nominal value of £4. A Co-operative Society may credit bank system if, *inter alia*, its

interest to 6 per cent, surplus profits if not carried to reserve being distributed as patronage dividends. There is no provision for contracts nor regarding monopolies or restraint of trade. There is no mention of Government loans nor of tax remission. The connection between the Government and the Co operative Societies appears to be confined to registration and a certain measure of supervision. The duration of an association must be fixed by the bylaws.

Law No 2 forbidding the discontinuation of salaries to a syndicate association or professional group—January 27 1921

Law No 27 regulating Egyptian Agricultural Co operative Societies—July 5 1923

Order creating a department of registration and inspection of Agricultural Co operative Societies and the establishment of an advisory committee for Co operative Agricultural Societies in the Ministry of Agriculture—August 13 1923

Order relating to the registration of Egyptian Agricultural Co operative Societies—May 15 1924

ESTONIA

Co operative Societies are regulated by a law of 1919 and by subsequent decrees authorising State loans to different types of society notably those engaged in dairying. The Government butter control established in July 1921 has also affected Co operative Societies beneficially.

A law of 1920 regulates Co operative Credit Organisations

Law relating to Co-operative Societies and their unions No 18 of 1919

Law on Co operative Credit Banks—April 9 1920

Law No 53 concerning the formation of a State Fund for loans to Co-operative Dairies—June 20 1924

Decree relating to the administration of the State Loan Fund for Co operative Dairies the distribution of the loans the security and the repayment—July 23 1924

A similar law and a similar decree relating to Co operative Societies for the cultivation and sale of flax will shortly be issued

FINLAND

Co operative legislation in Finland dates from a law passed under the Russian Imperial regime in 1901 and amended in some particulars in 1918 It provides for the establishment of Co operative Societies regarded as bodies working for the common benefit of their members They are to be regarded as companies and are entered in the commercial register Membership is open, except that it may be limited to those in a special trade or district Shares may not be transferred except with the consent of the society Besides individuals all legally constituted bodies may be members Members may retire on giving due notice Liability may be limited or unlimited or with supplementary liability in case of liquidation The capital of the society is derived from members shares the amount of which is not stipulated and also from compulsory supplementary loans from members Each member has one vote Profits are divided in (a) a small fixed interest on capital (b) reserve fund and (c) dividend on business done The formation of reserve is legally compulsory but it is not clear if the other uses of profit are governed by the law or not The balance sheets of the society must be submitted to public authority The society draws up its own rules with considerable scope

State regulation concerning municipal administration in towns Statutes of Grand Duchy of Finland No 70—December 8 1873

Law regarding Joint Stock Companies—March 2 1895

230 YEAR BOOK OF AGRICULTURAL CO OPERATION

State regulation concerning the register of firms and companies
—March 2 1895

Royal regulation concerning municipal administration in the country
Statutes of the Grand Duchy of Finland No 21—June 15 1898

Law No 22 on Co operative Societies—July 10 1901

Amendment to the law of 1901 on Co operative Societies (Section 18)—
January 17 1918

Amendment to the law of 1901 on Co-operative Societies (Section 19)—
September 9 1918

Law regarding the right of Co operative Societies which issue loans and
the right of their central banks to receive deposits Statutes of Finland
No 167—June 1920

Law regarding Co operative Trade—July 10 1921

Law regarding the alteration of regulations of June 15 1898 concerning
municipal administration in the country Statutes of Finland No 15—
January 20 1922

Law regarding the alteration of the regulation of December 8 1873
concerning municipal administration in towns Statutes of Finland
No 16—January 20 1922

Law regarding alteration of the regulation of June 15 1898 concerning
municipal administration in the country Statutes of Finland No 275—
December 21 1923

Law regarding alteration of the regulation of December 8 1873 con-
cerning municipal administration in towns Statutes of Finland No 276—
December 21 1923

Law regarding income and property taxes Statutes of Finland No
306—December 5 1924

Law No 130 with respect to mortgage associations—April 24 1925

Law No 266 of the Council of State with respect to the Statutes of the
Mortgage Association of Finland—July 30 1925

FRANCE

Co operative purchase forms part of the general activities
of the Agricultural Syndicate which came into existence under a
general law of 1884 giving the right of association to the members
of any profession In practice any society is recognised as a

Co-operative Society which is entitled to transact business with the Rural Credit Banks To enjoy this privilege, societies must include certain provisions in their bylaws (laws of 1920 and 1922)

The word "co operative" is not protected, provisions exist for federation, liability may be limited or unlimited, where the society is registered as a professional syndicate, the membership is limited to agriculturists, there are no limits to shareholdings, each member has one vote unless otherwise provided in the rules, shares are withdrawable, subject to the society's consent, but not transferable Besides holding share capital, societies may receive advances from the State through the local Credit Banks, advances may be up to six times their capital, when their rules contain a clause for joint and several liability, or when all or some of the members of the committee have given a guarantee which the bank considers sufficient A Co operative Society can only do business with a Credit Bank if, *inter alia*, its rules contain a clause limiting interest to 6 per cent, surplus profits, if not carried to reserve, being distributed as patronage dividends The Government loans are for long and short terms at low rates, the latter being somewhat higher Funds are obtained through the Bank of France by a special arrangement made at the renewal of the bank's charter in 1897

A considerable body of co operative agricultural legislation also applies to French dependencies in Africa Provision is made for native Assurance Societies for the purchase of equipment

1910-1911:
1912:
1913:
1914:
1915:
1916:
1917:
1918:
1919:
1920:
1921:
1922:
1923:
1924:
1925:
1926:
1927:
1928:
1929:
1930:
1931:
1932:
1933:
1934:
1935:
1936:
1937:
1938:
1939:
1940:
1941:
1942:
1943:
1944:
1945:
1946:
1947:
1948:
1949:
1950:
1951:
1952:
1953:
1954:
1955:
1956:
1957:
1958:
1959:
1960:
1961:
1962:
1963:
1964:
1965:
1966:
1967:
1968:
1969:
1970:
1971:
1972:
1973:
1974:
1975:
1976:
1977:
1978:
1979:
1980:
1981:
1982:
1983:
1984:
1985:
1986:
1987:
1988:
1989:
1990:
1991:
1992:
1993:
1994:
1995:
1996:
1997:
1998:
1999:
2000:
2001:
2002:
2003:
2004:
2005:
2006:
2007:
2008:
2009:
2010:
2011:
2012:
2013:
2014:
2015:
2016:
2017:
2018:
2019:
2020:
2021:
2022:
2023:
2024:
2025:
2026:
2027:
2028:
2029:
2030:
2031:
2032:
2033:
2034:
2035:
2036:
2037:
2038:
2039:
2040:
2041:
2042:
2043:
2044:
2045:
2046:
2047:
2048:
2049:
2050:
2051:
2052:
2053:
2054:
2055:
2056:
2057:
2058:
2059:
2060:
2061:
2062:
2063:
2064:
2065:
2066:
2067:
2068:
2069:
2070:
2071:
2072:
2073:
2074:
2075:
2076:
2077:
2078:
2079:
2080:
2081:
2082:
2083:
2084:
2085:
2086:
2087:
2088:
2089:
2090:
2091:
2092:
2093:
2094:
2095:
2096:
2097:
2098:
2099:
2100:
2101:
2102:
2103:
2104:
2105:
2106:
2107:
2108:
2109:
2110:
2111:
2112:
2113:
2114:
2115:
2116:
2117:
2118:
2119:
2120:
2121:
2122:
2123:
2124:
2125:
2126:
2127:
2128:
2129:
2130:
2131:
2132:
2133:
2134:
2135:
2136:
2137:
2138:
2139:
2140:
2141:
2142:
2143:
2144:
2145:
2146:
2147:
2148:
2149:
2150:
2151:
2152:
2153:
2154:
2155:
2156:
2157:
2158:
2159:
2160:
2161:
2162:
2163:
2164:
2165:
2166:
2167:
2168:
2169:
2170:
2171:
2172:
2173:
2174:
2175:
2176:
2177:
2178:
2179:
2180:
2181:
2182:
2183:
2184:
2185:
2186:
2187:
2188:
2189:
2190:
2191:
2192:
2193:
2194:
2195:
2196:
2197:
2198:
2199:
2200:
2201:
2202:
2203:
2204:
2205:
2206:
2207:
2208:
2209:
2210:
2211:
2212:
2213:
2214:
2215:
2216:
2217:
2218:
2219:
2220:
2221:
2222:
2223:
2224:
2225:
2226:
2227:
2228:
2229:
2230:
2231:
2232:
2233:
2234:
2235:
2236:
2237:
2238:
2239:
2240:
2241:
2242:
2243:
2244:
2245:
2246:
2247:
2248:
2249:
2250:
2251:
2252:
2253:
2254:
2255:
2256:
2257:
2258:
2259:
2260:
2261:
2262:
2263:
2264:
2265:
2266:
2267:
2268:
2269:
2270:
2271:
2272:
2273:
2274:
2275:
2276:
2277:
2278:
2279:
2280:
2281:
2282:
2283:
2284:
2285:
2286:
2287:
2288:
2289:
2290:
2291:
2292:
2293:
2294:
2295:
2296:
2297:
2298:
2299:
2300:
2301:
2302:
2303:
2304:
2305:
2306:
2307:
2308:
2309:
2310:
2311:
2312:
2313:
2314:
2315:
2316:
2317:
2318:
2319:
2320:
2321:
2322:
2323:
2324:
2325:
2326:
2327:
2328:
2329:
2330:
2331:
2332:
2333:
2334:
2335:
2336:
2337:
2338:
2339:
2340:
2341:
2342:
2343:
2344:
2345:
2346:
2347:
2348:
2349:
2350:
2351:
2352:
2353:
2354:
2355:
2356:
2357:
2358:
2359:
2360:
2361:
2362:
2363:
2364:
2365:
2366:
2367:
2368:
2369:
2370:
2371:
2372:
2373:
2374:
2375:
2376:
2377:
2378:
2379:
2380:
2381:
2382:
2383:
2384:
2385:
2386:
2387:
2388:
2389:
2390:
2391:
2392:
2393:
2394:
2395:
2396:
2397:
2398:
2399:
2400:
2401:
2402:
2403:
2404:
2405:
2406:
2407:
2408:
2409:
2410:
2411:
2412:
2413:
2414:
2415:
2416:
2417:
2418:
2419:
2420:
2421:
2422:
2423:
2424:
2425:
2426:
2427:
2428:
2429:
2430:
2431:
2432:
2433:
2434:
2435:
2436:
2437:
2438:
2439:
2440:
2441:
2442:
2443:
2444:
2445:
2446:
2447:
2448:
2449:
2450:
2451:
2452:
2453:
2454:
2455:
2456:
2457:
2458:
2459:
2460:
2461:
2462:
2463:
2464:
2465:
2466:
2467:
2468:
2469:
2470:
2471:
2472:
2473:
2474:
2475:
2476:
2477:
2478:
2479:
2480:
2481:
2482:
2483:
2484:
2485:
2486:
2487:
2488:
2489:
2490:
2491:
2492:
2493:
2494:
2495:
2496:
2497:
2498:
2499:
2500:
2501:
2502:
2503:
2504:
2505:
2506:
2507:
2508:
2509:
2510:
2511:
2512:
2513:
2514:
2515:
2516:
2517:
2518:
2519:
2520:
2521:
2522:
2523:
2524:
2525:
2526:
2527:
2528:
2529:
2530:
2531:
2532:
2533:
2534:
2535:
2536:
2537:
2538:
2539:
2540:
2541:
2542:
2543:
2544:
2545:
2546:
2547:
2548:
2549:
2550:
2551:
2552:
2553:
2554:
2555:
2556:
2557:
2558:
2559:
2560:
2561:
2562:
2563:
2564:
2565:
2566:
2567:
2568:
2569:
2570:
2571:
2572:
2573:
2574:
2575:
2576:
2577:
2578:
2579:
2580:
2581:
2582:
2583:
2584:
2585:
2586:
2587:
2588:
2589:
2590:
2591:
2592:
2593:
2594:
2595:
2596:
2597:
2598:
2599:
2600:
2601:
2602:
2603:
2604:
2605:
2606:
2607:
2608:
2609:
2610:
2611:
2612:
2613:
2614:
2615:
2616:
2617:
2618:
2619:
2620:
2621:
2622:
2623:
2624:
2625:
2626:
2627:
2628:
2629:
2630:
2631:
2632:
2633:
2634:
2635:
2636:
2637:
2638:
2639:
2640:
2641:
2642:
2643:
2644:
2645:
2646:
2647:
2648:
2649:
2650:
2651:
2652:
2653:
2654:
2655:
2656:
2657:
2658:
2659:
2660:
2661:
2662:
2663:
2664:
2665:
2666:
2667:
2668:
2669:
2670:
2671:
2672:
2673:
2674:
2675:
2676:
2677:
2678:
2679:
2680:
2681:
2682:
2683:
2684:
2685:
2686:
2687:
2688:
2689:
2690:
2691:
2692:
2693:
2694:
2695:
2696:
2697:
2698:
2699:
2700:
2701:
2702:
2703:
2704:
2705:
2706:
2707:
2708:
2709:
2710:
2711:
2712:
2713:
2714:
2715:
2716:
2717:
2718:
2719:
2720:
2721:
2722:
2723:
2724:
2725:
2726:
2727:
2728:
2729:
2730:
2731:
2732:
2733:
2734:
2735:
2736:
2737:
2738:
2739:
2740:
2741:
2742:
2743:
2744:
2745:
2746:
2747:
2748:
2749:
2750:
2751:
2752:
2753:
2754:
2755:
2756:
2757:
2758:
2759:
2760:
2761:
2762:
2763:
2764:
2765:
2766:
2767:
2768:
2769:
2770:
2771:
2772:
2773:
2774:
2775:
2776:
2777:
2778:
2779:
2780:
2781:
2782:
2783:
2784:
2785:
2786:
2787:
2788:
2789:
2790:
2791:
2792:
2793:
2794:
2795:
2796:
2797:
2798:
2799:
2800:
2801:
2802:
2803:
2804:
2805:
2806:
2807:
2808:
2809:
2810:
2811:
2812:
2813:
2814:
2815:
2816:
2817:
2818:
2819:
2820:
2821:
2822:
2823:
2824: .

232 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Decree relating to stock breeding syndicates—March 8, 1912

MADAGASCAR—Order making the necessary provisions for the execution of the decree of June 3, 1913 on syndicates—April 25, 1914

Decree modifying the regulation of January 10, 1907, for the application of the law of April 12, 1906, on cheap housing—May 3, 1913

Decree modifying the regulation of August 24, 1908, for the application of the law of April 10, 1908, on small proprietorship and cheap housing—May 3, 1913

MADAGASCAR—Decree regulating syndicates in Madagascar—June 3, 1913

WEST AFRICA—Decree reorganising native Assurance Societies for mutual agricultural loans and assistance in French West Africa—January 8, 1915

Decree relating to the suppression of registration offices—December 15, 1915.

Act on Co-operative Societies for production and workers' credit—December 18, 1915

REGENCY OF TUNIS—Decree forming professional associations of olive-growers—October 23, 1916

Law on companies with working-class membership—April 26, 1917

Decree making regulations for the execution of the law of May 7, 1917, for the organisation of the credit of Consumers' Co-operative Societies—September 5, 1917

MOROCCO—Dahir on Native Assurance Societies—May 26, 1917

Decree relating to the institution of a Higher Council of Co-operation—February 22, 1918

Decree modifying that of August 26, 1907, authorising advances to Agricultural Co-operative Societies—January 3, 1919

Act completing Article 14 of the law of December 18, 1915 on Workers' (Productive) Co-operative Societies and the organisation of credit to workers in France—April 5, 1919

Act relating to commercial societies in the invaded regions—July 16, 1919

Decree relating to the organisation of a general service of inspection of agricultural associations and credit institutions—July 19, 1919

Decree making applicable to the colonies the Act of November 22, 1913, modifying Article 34 of the commercial code and Articles 27 and 31 of the Act of July 24, 1867, on Joint Stock Companies—October 31, 1919

Decree applying the dispositions of the Act of March 21, 1884, on professional syndicates, to Alsace-Lorraine—December 3, 1919

MOROCCO—Dahir modifying the dahir of May 26 1917 on native societies for agricultural insurance—July 19 1919

Law on mutual credit and agricultural co operation—August 5 1920

Law on the extension of civil rights to professional syndicates—March 12 1920

Law applying to the above law and making it applicable to Alsace Lorraine—April 27 1920

Law modifying Articles 47 48 49 and 50 of the Commercial Code—June 24 1921

Decree relating to the execution of the law of August 1920 on mutual credit and agricultural co operation—February 9 1921

Act modifying Article 14 of the Act of December 18 1915 on Workers' Productive and Co operative Societies—May 9 1922

MOROCCO—Dahir on native Insurance Societies modifying the dahirs of May 20 1917 July 19 1919 and April 12 1920—January 28 1922

—Dahir modifying and completing Article 17 of the dahir of May 24 1914 on associations—January 31 1922

—General instructions for the application of the dahir of January 22 1922 on native Insurance Societies—April 1 1922

ALGERIA—Decree extending the law on Consumers Co-operative Societies to Algeria—April 22 1922

—Decree regulating professional syndicates and Co operative Associations of tobacco planters in Algeria—April 20 1922

Decree relating to the general confederation of Co-operative Reconstruction Societies—May 27 1922

Order regulating the election of representatives of Agricultural Societies to back to the land committees—November 9 1922

Act facilitating the formation of Co-operative Societies and Agricultural Associations with collective interests contemplated in Article 22 of the law of August 5 1920 and defining the legal system of those societies—July 12, 1923

MOROCCO—Dahir on Agricultural Syndicates—June 15 1924

—Ministerial order on the application of the above dahir—June 20 1924

ALGERIA—Law for organising mutual credit and co-operation in Algeria—December 20 1924

—Law tending to institute Limited Liability Societies—March 7 1925

FRENCH WEST AFRICA—Order suspending provisionally the effects of the order of March 26 1925 promulgating in French West Africa the law of March 7 1925 to institute Limited Liability Societies—May 11 1925

SAINT PIERRE AND MIQUELON—Order promulgating the law of March 7, 1925 to institute societies with Limited Liability—April 29 1925

REGENCY OF TUNIS—Decree modifying the decree of March 3 1892, with respect to the compulsory formation of vine growers syndicates—August 15 1925.

—Decree granting Fresh Loans to Agricultural Mutual Aid Associations—October 31 1925

GERMANY

All forms of co operative organisation in Germany are registered under the law of 1889, with its subsequent amendments. They are also affected in varying degrees by the general commercial legislation of the country.

By the law of 1889 the characteristics of a co operative organisation are defined as (1) Open membership (2) promotion of the industrial or economic interests of the members, (3) communal management. These entitled an organisation to be registered as a Co-operative Society under the Act, but it is not clear whether there is any penalty for the unauthorised use of the word.

There are elaborate provisions for federation. Liability may be limited unlimited, or the members may be liable to additional payments" (*Nachschusspflicht*), which in practice differs very little from unlimited liability.

Each member has one vote only. Members' shareholding may be limited by rule. Members have the right of withdrawal. Credit and consumers' societies may not do business with non-members. Societies may increase their funds by borrowing.

The administrative machinery is characterised by the statu-

tory introduction of the "supervisory council" (*Aufsichtsrat*) as an intermediary between the directors and the general meeting

A certain proportion of profits must be paid into reserve. There are no special provisions as to the use to be made of the remainder, but in practice it is apparently paid in patronal dividends, though a society may decide by rule to pay its entire profits into reserve.

Dissolution may be (1) voluntary (2) at the term of life of the society, (3) if the membership falls below the statutory requirements, (4) if business is not carried on as the Act directs. Liquidation follows, any remaining assets being divided amongst the members.

The rules are drawn up by the society itself with considerable scope. Besides points already mentioned, they may decide, (1) the term of life of the society, (2) the question of trade with non members, (3) the question for the decision of which a majority greater than the bare majority is required.

PRUSSIA—Law relating to the civil rights of Industrial Co-operative Societies—March 27 1867

NORTH GERMAN CONFEDERATION—Law relating to the civil rights of Industrial and Economic Co-operative Societies—July 15 1868

BAVARIA—Co-operative Law—February 11 1870

BADEN—Co-operative Law—February 11, 1870

GERMAN EMPIRE—Law relating to the declaration of Section 1 of the law of July 4, 1868—May 1871

Imperial Law relating to Industrial and Economic Co-operative Societies—May 1, 1889

Decree for carrying out the provisions concerning the Co-operative Register and for the addition of necessary particulars—July 11, 1889

Orders for carrying out the Co-operative Register of 1889-90 in the twenty five individual states.

PRUSSIA—Law relating to the establishment of a central institute for the provision of co-operative personal credit—July 31, 1895

General decree concerning the compilation of statistics of industrial societies—May, 1896

236 YEAR BOOK OF AGRICULTURAL CO OPERATION

Law relating to the raising of State contributions June 8 1896 (also April 26 1898 July 13 1909 September 5 1918 and February 1922)

Laws of December 3 1896 and June 8 1897 relating to the erection of agricultural warehouses

GERMAN EMPIRE —Law relating to the business of Consumers Institutions—August 12 1896

Introductory law to the books of commercial law (Article 10)—May 10 1897

Re enactment of the law of 1889 by notice of the Imperial Chancellor—May 20 1898

Notice relating to the carrying out of the Co operative Register and the conditions of this register—May 20 1898

SAXONY —Order No 15 of the Minister of the Interior concerning new statutes of the Co operative Estate Credit Union of the Kingdom of Saxony —February 17 1911

BAVARIA —Order relating to Agricultural Professional Co-operative Associations (Insurance)—November 30 1912

HAMBURG —Order relating to the statutes of the Hamburg Agricultural Professional Co operative Association—December 27 1912

GERMAN EMPIRE —Order No 4537 relating to the civil rights of Co operative Societies with regard to the improvement of the soil—October 28 1914

—Order concerning Sections 99 118 147 and 148 of the law on Industrial Co operative Societies—August 8 1914

—Order concerning the revision of registered Co operative Societies—September 8 1914

—Order relating to the representation of members at the general meeting of an Industrial Society and to the withdrawal of members—December 17, 1914

RATZBURG —Order relating to the first supplement to the statutes of the agricultural professional Co-operative Association of Mecklenburg Strelitz—May 30 1926

GERMAN EMPIRE —Order relating to the commercial supervision of bankruptcy—December 14 1916

—Order relating to the competency of the Union of German Agriculturalists Ltd —May 21 1920

PRUSSIA —Law on the constitution of Co-operative Societies for the improvement of the soil—May 5 1920

GERMAN REPUBLIC —Order on the dissolution of Registered Co-operative Societies—May 25 1920 (Amended 1924)

- Law amending the Co-operative Law—July 1 1922
- Order for the execution of Section 43 of the Co-operative Law—October 24 1922
- Law amending the Co-operative Law—May 12 1923
- Second administrative decree relating to the revenue bank—December 17, 1923
- Order containing the new text of the Ordinance concerning the register of Co-operative Societies—November 22 1923
- Second Ordinance dealing with the register of Co-operative Societies—November 22 1923
- Ordinance prolonging the period allowed for the audit—December 27, 1923
- Ordinance for simplifying procedure in Agricultural Accidents Insurance—January 17 1924
- Ordinance relating to Sickness Insurance
- Ordinance containing the new wording of the Ordinance concerning National Insurance—December 15 1924
- Second Ordinance dealing with gold balances—March 25 1924
- Ordinance for the limitation of advertisements—February 14 1924
- PRUSSIA—Ordinance relating to the Committee of the Prussian Central Co operative Bank—May 7, 1924

GREECE

A law of 1914 provides the legal basis of co operation in Greece. It is of a general co-operative character, and provides for agricultural credit, purchase, sale, production, consumption, and building. Membership is open. Members can withdraw after one year on giving six months' notice. Liability may be limited or unlimited. In unlimited societies, each member has one vote, in limited societies the rules may allow a maximum of two votes to members holding more than five shares. There are no restrictions on shareholding. In the case of credit societies, no loans may be made to non members. The total of loans and

deposits is fixed by the general meeting. Ten per cent. of the profit must be paid to reserve, until it equals the total of other funds. The society makes its own rules with considerable scope. There are provisions for federation. Societies enjoy legal personality, they are open to Government inspection; they receive credit through the Bank of Greece pending the formation of a Central Co-operative Bank. The State and Communes have preferential rights in purchasing from Co-operative Societies; societies have also the right of supplying the State without previous tender. Further privileges are special postal facilities and exemption from taxation. A subsequent law (1919) provides that the agricultural produce of members consigned to the society for sale or the proceeds of such a sale may not be seized for the member's outside debts. Liquidation may be voluntary or through business failure. Two or three liquidators are appointed. If any assets remain which are neither divided nor handed to any individual by decision of the society they are deposited in the provincial bank to be used for co-operative purposes. Subsequent decrees have provided in more detail for inspection and for the formation of a central Co-operative Council of an official character.

The Agrarian Law of the country gives special privileges to Agricultural Co-operative Societies over individual peasants in acquiring sequestered estates and other land in Government possession.

Law concerning the allocation of an annual contribution to the Greek Agricultural Society—June 19-July 2, 1913

Law No. 602, on associations—December 31, 1914-January 14, 1915

Royal decree concerning the furnishing of agricultural produce to Credit Societies—July 15-28, 1915

Royal decree concerning the method of keeping the books of Agricultural Societies—July 15-28, 1915.

Royal decree on the consultative commission of associations—November 13-26, 1917.

Decree-law modifying Article 3 of the Law 848 on associations"—November 18 December 1 1917

Legislative decree relating to the inspectors of Agricultural Associations—May 31 June 13 1919

Royal decree modifying the Royal decree of November 13 16, 1917, on the consultative commission of associations—June 17 30 1919

Royal decree relating to the selection by competitive examination of inspectors of Agricultural Associations—July 20 23 1919

Law No 1953, ratifying and completing the legislative decree May 31-June 13 1919 "on the inspection of Agricultural Co-operative Societies"—January 27-February 9, 1920

Royal decree modifying the Royal decree of June 20

Royal decree modifying the Royal decree of June 30-July 3, 1919, "on examinations for the post of inspector of Agricultural Co-operative Societies"—March 5-18, 1910

Royal decree on the consultative council of Co operative Societies—May 29-June 11, 1920

Royal decree fixing the stations and areas of the inspectors of Agricultural Co-operative Societies—July 24 August 6 1920

Royal decree completing and modifying the decree of 1919 concerning competitive examinations for inspectorships of Agricultural Co operative Societies—November 16 29, 1921

Royal decree fixing the number of inspectors of Agricultural Co operative Societies at seven—December 11-24, 1921

Royal decree of the accounts of the union of Agricultural Co operative Societies—June 14 27, 1922

Royal decree modifying Articles 2 and 4 of the Royal decree October 20-November 2, 1915, "on Agricultural Co-operative Societies"—July 24-August 6, 1922

Decree availing as a law on the reconstruction of Co operative Societies of Farmers—March 28, 1923

Royal decree extending the application of certain provisions of the decree availing as a law concerning the reconstruction of Co operative Societies of landless farmers—April 18, 1923

Decree availing as a law adding a paragraph to Article 32 of the above decree—April 18, 1923

GUATEMALA

Decree No 1293 respecting Article 8 of the Government Decree No 630 prohibiting the formation of a new Co operative Society in certain departments—April 3, 1924

HOLLAND

Co operative Societies are legally regarded as trading companies and subject to the ordinary commercial law, they must be registered with the Chambers of Commerce, to which they pay an annual fee Their position is further defined by a special Act of 1925

The use of the word "co operative" is compulsory, but not protected Liability is unlimited, unless the rules provide otherwise The principle of one man one vote, the unlimited duration of the society, and the right of withdrawal of members are also laid down in the Act, but may be altered by rule There are provisions for compulsory audit The society's privileges are confined to corporate existence, and in some cases free incorporation Dissolution may take place (1) on reaching the term of the society's life, (2) by resolution of the general meeting, (3) in case of insolvency

Law on Co-operative Societies—May 28, 1925

HUNGARY

The law on Co operative Societies in general would appear to be the same as that in Austria and to be based on the same imperial law A special Hungarian law dealing with Credit Societies was

however, passed in 1898. It provides that such societies may only exist in connection with a public corporation (including apparently publicly registered companies) or the Central Co-operative Credit Union. In 1920, the law was amended so as to compel all societies to be members of the Central Society. The law provides for open membership, though the operations of the society are to be confined to one district and it may not have branches. The society may accept deposits from, but may not give credit to, non-members. The conditions of granting credit to members and the individual maximum must be fixed. Members must subscribe for at least one share on entering the society. Each member is liable to the extent of five times the nominal value of his shares. Each member has one vote. Members may withdraw on giving due notice.

Ten per cent of net profit must be paid to reserve, till the reserve equals half the nominal capital. Further profit may be distributed in interest, not exceeding 5 per cent on shares. Loss must be equitably distributed. Liquidation may be voluntary or compulsory, two liquidators are appointed, 50 per cent of the remaining assets must be paid to the local Poor Fund. Taxation and stamp duty are remitted for societies members of the Central Union.

A second chapter of the Act of 1898 deals with the formation of the Central Union. Its membership consists of (a) foundation members, apparently individuals whose liability is limited to their membership shares and (b) ordinary members, which are local Credit Societies, with liability up to five times the value of their shares. Voting rights are fixed by rule. There is no maximum shareholding. Dividend on shares is limited to 4 per cent of the profits. Ten per cent must be paid to reserve, 10 per cent to guarantee fund and the remainder in dividends, (a) on foundation members' shares (b) on ordinary members' shares. The Central

Union advances credit to its member societies, it may also appoint a member to their boards and exercise general control over their policy. It is itself subsidised and partially controlled by the Hungarian Government. It is exempt from taxation and stamp duty.

Law on Co operative Credit Societies 1898

Law XXX on Co operative Credit Societies 1920

ITALY

Co operative legislation is based on a section in the ordinary commercial code of 1883, in which Co operative Societies are defined simply as "societies with variable capital" as in French law. Various general Registration Acts also affect co operative organisation and there is a mass of special legislation mostly in the form of decrees affecting various types of co operative organisation. Producers' Associations, Agricultural Societies both for leasing land and insurance unions, cellars and distilleries, Agricultural Workers' Unions, dairies, Ex service Men's Co operatives, the National Credit Institute and the Consumers' Movement. These decrees deal especially with relations between Co operative Societies and the State, the granting of State credit, which has been extensive, the leasing of public land to agricultural and other societies and especially the carrying out of public contracts by co-operative bodies. These contracts were at first limited to a fixed amount, but this restriction was later removed, it was also made possible for societies to conclude such contracts by private treaty and they were further exempt from the necessity of making a deposit. Incidentally, these decrees fixed the internal constitution of societies carrying out public contracts.

By a decree of 1911 it was provided that all societies must have open membership though in the case of Agricultural Societies it might be limited to agriculturists. Questions with regard to the admission of new members were to be submitted to the Provincial Vigilance Commission a body composed partly of Government officials partly of co operators. A Central Commission was also established. Shares which must remain always at their nominal value might not exceed L 100. The maximum shareholding was fixed at L 5 000. There appear to be no provisions with regard to voting. At least 5 per cent of the profits must be paid to reserve. Further profits might be divided in (a) dividends on wages of members (b) insurance club benefit education etc (c) interest not exceeding 5 per cent on capital. Another Act encouraged and laid down rules for the federation of societies into consortiums. Societies are usually with unlimited liability.

In 1922 a proposed revision of the law with regard to co operation (embodied in the new Commercial Code) was put forward but as far as can be ascertained has not yet come into force.

In 1924 a decree gave power to the political authority to inspect and in certain cases dissolve associations and corporations maintained by workmen's contributions.

Commercial Code (Chapter ix Section vii Articles 219-228)—January 1 1883

Law No 8216 amending the law of February 17 1884 No 2016 on the general State finances—July 11 1889

increasing the bonus for the distillation of wines and providing in favour of a law

244 YEAR BOOK OF AGRICULTURAL CO OPERATION

Law No 377 making provisions in favour of the wine industry—July 11 1904

Law No 126 making provisions for Co-operative Societies taking part in public competitions—April 19 1906

Law No 526 making provisions in favour of small Agricultural Co operative Societies and small Agricultural Associations for Mutual Assurance—July 7 1907

Law No 422 on federation of productive and labour Co-operative Societies—June 25 1909

Law No 443 modifying the financial regime with regard to distilleries—July 11 1909

Royal decree No 278 approving the rules for Co operative Societies and their consortiums admitted to public adjudication—February 12 1911

Royal decree No 1204 reorganising the Council for Social Insurance—October 20 1911

Royal decree No 1140 making provisions for the foundation of the National Credit Institute for Co-operation—August 15, 1913

Decree law of the heutenancy No 1336 concerning provisions for facilitating credit to Agrarian Societies—October 8 1916

Decree of the heutenancy No 123 relating to the distribution of the dividends of Commercial Societies—February 7 1916

Decree of the heutenancy No 1259 to facilitate the obtaining of credit by Agrarian Societies for the purpose of growing cereals—July 26 1917

Decree law of the heutenancy No 1676 concerning concessions of tenancy to Agricultural Co operative Societies for production and labour of State land and fishery rights in public waters—September 20 1917

Decree law of the heutenancy No 2129 crediting the Minister of Industry and Commerce and Labour with L. 50 000 for financial purposes 1917 1918—December 30 1917

Decree of the heutenancy opening a competition with prizes amongst Co operative Societies of lemon growers proposing to manufacture citrate of calcium—April 14 1918

Decree of the heutenancy No 723 making provisions to facilitate credit to autonomous Consumers Organisations duly recognised and to legally constituted Co operative Societies and their federations—May 26 1918

Decree law of the heutenancy No 1142 abrogating and replacing the decree of October 4 1917 making provisions for credit to the agriculturists of Lazio—July 14 1918

Decree law of the heutenancy No 1218 concerning a fixed system

of letting arable lands belonging to the provincial communal or other public bodies to legally constituted Agricultural Co operative Societies—August 4 1918

Decree of the lieutenantcy No 1264 approving the rules for the election renewal and conduct of the delegate committee and of the administrative council of compulsory association of the Sicilian sulphur industry—August 15 1918

Decree of the lieutenantcy No 1312 providing funds for the expenditure of the Treasury 1918 1919—September 14 1918

Ministerial decree concerning the rules of the association of importers of coffee—September 21 1918

Decree law of the lieutenantcy No 1278 concerning the constitution and the recognition of Industrial Associations—October 27 1918

Ministerial decree assimilating the Consumers Institutes of servants of the States to Consumers Communities and Groups—November 8 1918

Decree of the lieutenantcy No 1746 concerning the zoo technical associations of cattle and buffalo breeders—November 21 1918

Decree of the lieutenantcy No 55 approving the legal regulations for the conduct and functioning of national works by ex service men—January 16 1919

Decree law of the lieutenantcy No 107 concerning the model rules for the execution of the Government public contracts—February 6 1919

Decree of the lieutenantcy No 685 abrogating the provisions of the decree of the lieutenantcy of March 24 1918 No 352 concerning the raising of the capital of Joint Stock Companies—April 24 1919

Royal decree No 1459 providing measures for the allocation of credits from the State treasury to Co operative Societies Consumers Institutions and organisations for the purchase storing and distribution of necessities—July 24 1919

Royal decree Act No 1759 fixing the methods of organising Agricultural Associations for mutual insurance and making other provisions in their favour—September 2 1919

Royal decree law No 256 making provisions for the renewal of the councils of associations for the improvement of property—November 9 1919

Law No 1313 authorising the expenditure of 300 million lire on carrying out public works—September 26 1920

Law No 1495 making provisions facilitating credit to labour Co-operative Societies and to their federations—September 26 1920

Royal decree law No 573 providing for financing Reconstruction

246 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Associations and labour Co-operative Societies in the new provinces for the restoration of devastated areas—April 3, 1920

Royal decree No 271, approving the regulations for the application of the decree law of September 2, 1919 No 1759—February 26, 1920

Ministerial decree providing for the reconstruction of Creamery Societies in the liberated provinces—January 26, 1920

Circular No 42,250 of the Minister of Liberated Areas on the reconstruction of Creamery Societies—February 6, 1920

Royal decree law No 516 making provisions for land and agrarian credit to associations of land workers—April 22 1920

Royal decree No 1703, approving regulations for the functioning of the land and agrarian credit section of the National Institute of Co-operative Credit—November 14, 1920

Royal decree No 1599 authorising the National Institute of Co-operative Credit to engage in credit operations on behalf of Co operative Consumers' Societies with funds of 20 millions (lire) (see Article 6, Royal decree, July 24 1919, No 1459)—November 7, 1920

Ministerial decree making new provisions for the reconstruction of Creamery Societies in the liberated provinces—February 5, 1921

Law No 456, making provisions regarding the National Institute of Co operative Credit—April 7, 1921

Decree regulating Consumers' Co-operative Societies—June 25, 1921

Royal decree No 1073, making provisions regarding the National Institute of Co operative Credit—July 31, 1921

Royal decree No 2047, approving the law on concessions of land—December 15 1921

Royal decree No 214 modifying the decree of February 6, 1919 No 107, on the model rules for carrying out public works—February 12, 1922

Royal decree law No 334 concerning the regulations facilitating credit to autonomous Consumers' Organisations and to Co-operative Societies and their federations—February 16 1922

Royal decree No 253 approving the statutes of the National Institute of Co-operative Credit—February 19 1922

Royal decree No 1548, making provisions for reorganising the Central Co operative Commission—October 29, 1922

Royal decree No 1529, making provisions for the registration of professional organisations—October 29, 1922.

Royal decree No 1472, approving the rules for the organisation, functioning, and inspection of Agricultural Associations envisaged by the law of August 4 1894, No 397—October 29, 1922.

Royal decree law No 2688, modifying the organisation of the National Institute for Co-operation—December 2, 1923

Royal decree No 2882, making provisions to ensure the observation of the law on registration—December 30, 1923

Royal decree No 5258, making regulations concerning the national work of ex service men—December 31, 1923

Royal decree No 64 concerning the supervision exercised by the political authorities of the province over associations or corporations maintained by workmen's contributions—January 24, 1924

Royal decree No 298, respecting the new statutes of the Sicilian Farmers' Association and the Acclimatisation Gardens belonging to them—January 27, 1924

Royal decree No 778, approving the new statute of the National Institute of Agricultural Mutual Aid in Rome—April 23, 1925

Royal decree No 1778, extending to the new provinces the laws on Co-operative Societies—August 7, 1925

Royal decree-law No 1735 with respect to Consumers' Co-operative Societies—September 17, 1925

JAPAN

Co-operative legislation in its widest sense in Japan is especially abundant, individual provisions being made for every possible type of co-operative activity—credit, export, fishing, forestry, irrigation, stock-breeding, housing, etc. Much co-operative legislation is also in force in the Japanese dependencies—Corea, Formosa, etc. The general legal basis of all forms of co-operation is, however, laid down in the law of 1923.

By the law of 1923, the word "co-operative" is protected; provision is made for federation. Three forms of liability are recognised, (1) unlimited, (2) limited, and (3) guaranteed liability. In the latter form, members are liable for a fixed sum beyond their shareholdings. Membership is not confined to producers and is unlimited, but members of a Credit Society must live within the

area of the society's operations. A member may not hold more than thirty shares, or, if specially provided for in the rules, fifty Shares may not exceed 50 yen (about £4 5s) for a member of a Co-operative Society, or 500 yen for a society member of a federation. There appear to be no stipulations with regard to voting. Shares are transferable, subject to the society's consent. Members may withdraw at the end of a working year if they give at least six months' notice. This notice may be extended by the rules to two years. Interest on shares is limited to 6 per cent or up to 10 per cent under certain conditions. Societies must set aside 25 per cent of the profits in each year to reserve, until the savings have reached the sum required by the rules. In the case of Credit Societies a sum at least equivalent to 25 per cent of the deposits must be treated as reserve fund.

There are no provisions with regard to marketing contracts or to the restraint of trade and monopolies. There is no mention of Government loans. Societies are exempt from income tax and the tax on business transactions. Societies are registered by Government authority, and some measure of supervision appears to exist. The Government is authorised to acquire the products of Co-operative Societies by private contract. The duration of an association must be fixed by law.

Order No. 20 of the Minister of Agriculture and Commerce concerning provisions for encouraging the constitution of Forestry Co-operative societies—April 1911

Regulation for the Co-operative Societies of Formosa—February 10 1913

Law No. 1 on Co-operative Stock breeding Associations—January 13, 1915

Imperial Ordinance No. 52 modifying the law concerning local Forestry Societies—April 12 1915

Law No. 15 modifying the law concerning Corporations and Co-operative Societies for the production of the principal commodities—March 6 1916

Imperial Ordinance giving effect to the above law—May 4, 1916

Order No 8 of the Minister of Agriculture and Commerce, making rules for the application of the above law—May 29 1916

Decree No 15 of the Minister of Agriculture and Commerce making rules for Co-operative Societies for aquatic products—June 30 1916

Order No 17 of the Minister of Agriculture and Commerce making rules for the application of the law on Co-operative Stock breeding Associations—July 31, 1916

Order No 13 of the Minister of Justice modifying the procedure and the registration fees for Forestry Co operative Societies—December 21, 1916

Order of the Minister of Justice modifying the rules for the registration of Fishery Co-operative Societies—December 21, 1916

FORMOSA—Order No 63 of the Government of Formosa making rules for the application of the law on Co-operative Societies producing principal commodities—November 21 1916

KARAFUO—Order of the Minister of the Interior amending the rules for Co operative Societies for production and fisheries—June 17, 1917

Law No 22 modifying the law on Co operative Societies—July 20, 1917

Imperial Ordinance No 162 authorising the Government to acquire by private contract the products of Agricultural Associations Stock-breeding Co operative Societies, and federations of the latter—September 22, 1917

Imperial Ordinance No 199 fixing a date for the application of the law on co-operation—October 20 1917

Imperial Ordinance No 200 concerning the functions to be exercised by the competent ministers in connection with the law on Co-operative Societies—October 27 1917

Imperial Ordinance No 201, making provisions with regard to the reserve funds, etc , prescribed in Article 46 2 of the law on co-operation—October 26, 1917

Order No 8 of the Minister of Justice, concerning the methods of registering Co-operative Societies—October 27, 1917

Order No 30 of the Minister of Agriculture and Commerce, modifying the regulations for applying the law on Co-operative Societies—October 27, 1917

Order No 45 of the Minister of Communications, modifying the rules on Post Office Savings Banks—November 21, 1917.

area of the society's operations. A member may not hold more than thirty shares, or, if specially provided for in the rules, fifty Shares may not exceed 50 yen (about £4 5s) for a member of a Co-operative Society, or 500 yen for a society member of a federation. There appear to be no stipulations with regard to voting. Shares are transferable, subject to the society's consent. Members may withdraw at the end of a working year if they give at least six months' notice. This notice may be extended by the rules to two years. Interest on shares is limited to 6 per cent or up to 10 per cent under certain conditions. Societies must set aside 25 per cent of the profits in each year to reserve, until the savings have reached the sum required by the rules. In the case of Credit Societies a sum at least equivalent to 25 per cent of the deposits must be treated as reserve fund.

There are no provisions with regard to marketing contracts, or to the restraint of trade and monopolies. There is no mention of Government loans. Societies are exempt from income tax and the tax on business transactions. Societies are registered by Government authority, and some measure of supervision appears to exist. The Government is authorised to acquire the products of Co-operative Societies by private contract. The duration of an association must be fixed by law.

Order No. 20 of the Minister of Agriculture and Commerce, concerning provisions for encouraging the constitution of Forestry Co-operative societies—April 1911

Regulation for the Co-operative Societies of Formosa—February 10, 1913

Law No. 1, on Co-operative Stock breeding Associations—January 13, 1915

Imperial Ordinance No. 52, modifying the law concerning local Forestry Societies—April 12 1915

Law No. 15 modifying the law concerning Corporations and Co-operative Societies for the production of the principal commodities—March 6, 1916

Imperial Ordinance giving effect to the above law—May 4 1916

Order No 8 of the Minister of Agriculture and Commerce making rules for the application of the above law—May 29 1916

Decree No 15 of the Minister of Agriculture and Commerce making rules for Co-operative Societies for aquatic products—June 30 1916

Order No 17 of the Minister of Agriculture and Commerce making rules for the application of the law on Co-operative Stock breeding Associations—July 31 1916

Order No 13 of the Minister of Justice modifying the procedure and the registration fees for Forestry Co-operative Societies—December 21 1916

Order of the Minister of Justice modifying the rules for the registration of Fishery Co-operative Societies—December 21 1916

FORMOSA—Order No 63 of the Government of Formosa making rules for the application of the law on Co-operative Societies producing principal commodities—November 21 1916

KARAFUTO—Order of the Minister of the Interior amending the rules for Co-operative Societies for production and fisheries—June 17 1917

Law No 22 modifying the law on Co-operative Societies—July 20 1917

Imperial Ordinance No 162 authorising the Government to acquire by private contract the products of Agricultural Associations Stock breeding Co-operative Societies and federations of the latter—September 22 1917

Imperial Ordinance No 199 fixing a date for the application of the law on co-operation—October 20 1917

Imperial Ordinance No 200 concerning the functions to be exercised by the competent ministers in connection with the law on Co-operative Societies—October 27 1917

Imperial Ordinance No 201 making provisions with regard to the reserve funds etc prescribed in Article 46 2 of the law on co-operation—October 26 1917

Order No 8 of the Minister of Justice concerning the methods of registering Co-operative Societies—October 27 1917

Order No 30 of the Minister of Agriculture and Commerce modifying the regulations for applying the law on Co-operative Societies—October 27 1917

Order No 45 of the Minister of Communications modifying the rules on Post Office Savings Banks—November 21 1917

COREA —Decree No 2 concerning associations for the use of the public waters of Corea—July 17 1917

—Order No 29 making rules for the above associations—July 17 1917

—Order No 42 putting the above decree into execution—July 17 1917

—Order No 92 making regulations for the administrative inspection of local Credit Associations—December 1 1917

FORMOSA —Order No 66 making executive provisions for the regulation of Co operative Societies in Formosa—November 22 1917

Order No 24 of the Minister of Agriculture and Commerce modifying the rules for the application of the law on corporations of producers of principal products—July 10 1918

COREA —Ordinance No 12 modifying the ordinance on Commercial Societies—June 26 1918

—Ordinance No 13 modifying the ordinance on Local Credit Associations—June 27 1918

—Decree No 52 modifying the rules concerning the personal guarantee of directors of local Credit Associations—October 1 1918

—Order No 94 modifying the rules concerning the administrative control of local Credit Associations—October 1 1918

FORMOSA —Ordinance No 1 modifying the regulations for Co-operative Societies in Formosa—July 4 1918

KARAFUTO —Order No 29 modifying the rules for the application of the law on Co operative Societies—December 27 1917

—Order No 22 modifying the rules for the application of the law on Co operative Societies—June 9 1918

Order No 8 of the Minister of Finance making rules for the allocations of subsidies to tobacco-growers Co-operative Societies—April 1 1919

Order No 18 of the Minister of Agriculture and Commerce making rules for the allocation of subsidies to Forestry Societies—May 5 1919

COREA —Order No 4 of the Governor General of Corea making rules for the supervision of activities of local Credit Associations—January 13 1919

—Order No 71 of the Government of Corea regulating subsidies to associations for the use of water—April 19 1919

KARAFUTO —Order No 12 of the Government of Saghalien, making rules to carry out the ordinance on Co-operative Fisheries—April 18, 1919

—Order No 20 of the Government of Saghalien making rules for carrying out the law on Co-operative Societies—July 22, 1919

—Order No 32 of the Government of Saghalien, amending the administrative instructions concerning Co-operative Societies and Co-operative Federations—July 22, 1919

Imperial Ordinance No 109 amending the Ordinance of 1912 on associations for the utilisation of water supply—April 16 1920

Order No 25 of the Minister of Agriculture and Commerce, amending the regulations for applying the law on corporations for principal products—August 28, 1920.

Order No 26 of the Minister of Agriculture and Commerce, amending the regulations concerning Co operative Fishery Associations—August 28, 1920

COREA —Order No 17 amending the regulations for the application for the ordinance on associations for the utilisation of the water supply—August 28, 1920

—Ordinance No 7, making provisions for the abolition of the ordinance on Commercial Societies—April 1, 1920

—Order No 92 amending the regulation concerning the administrative control of Credit Associations—July 1, 1920

FORMOSA —Order No 50 concerning the amalgamation and continued activity of certain Agricultural Associations—August 22, 1920

—Edict No 20, modifying the regulations on Co operative Societies in Formosa

—Order No 86 amending the rules for the application of regulations concerning the Co operative Societies of Formosa—September 1, 1920.

—Order No 87, amending the regulations concerning the formation of a reserve fund in the case of Co operative Credit Associations in urban districts—September 1, 1920

Notification No 23 of the Minister of Agriculture and Commerce, amending notifications of 1915, concerning the accounts of Stock breeding Associations and federations of the same and other matters—February 15, 1921.

Law No 60, concerning associations for aquatic products—April 9, 1921.

Law No. 66, concerning Co operative Housing Societies—April 10, 1921.

Law No 73, amending the law on Co operative Societies—April 12, 1921.

252 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Imperial Ordinance No 94, amending the Ordinance of 1917, concerning the reserve fund of Co operative Societies—April 12, 1921.

Imperial Ordinance No 260, fixing a date for the application of the law on associations for aquatic products—June 3 1921

Imperial Ordinance No 261, concerning judicial proceedings, claims, etc., arising out of the application of Article 10 of the above law—June 4, 1921

Order No 17 of the Minister of Agriculture and Commerce, making regulations for the application of the above law—June 4, 1921

Order No 18 of the Minister of Agriculture and Commerce, making rules for the granting of subsidies to associations for aquatic purposes—June 4, 1921

Imperial Ordinance No 303 fixing a date for the application of the law on Co-operative Housing Associations—July 5, 1921.

Order No 18 of the Minister of Justice, concerning the registration of Co operative House Building Societies—July 6, 1921.

Order No 21 of the Minister of the Interior, making regulations for the application of the above law—1921

Order No 24 of the Minister of Agriculture and Commerce, amending the regulations for the application of the law on Co operative Societies—1921

COREA —Order No 198, amending the regulations for the granting of subsidies to societies for the utilisation of the water supply—December 27, 1920

—Order No 128, amending the rules concerning the administrative supervision of peoples Credit Associations—August 13, 1921

FORMOSA —Order No 171, amending the rules for the application of the regulations concerning Co operative Societies issued by the order of 1907—December 15 1921

Act No 40 on Agricultural Associations—April 11, 1922

Imperial Ordinance No 857, fixing the date of the application of the Act No 40 of 1922 on Agricultural Associations—July 31, 1922

Imperial Ordinance No 358 concerning protests, appeals, and complaints on administrative matters connected with the provisions of Article 30 of the law No 40 of 1922 on Agricultural Associations—July 31, 1922

Order No 16 of the Minister of Agriculture and Commerce, making rules for the application of the law on Agricultural Associations—August 17, 1922

Notification No 267 of the Minister of Agriculture and Commerce, issuing model balance sheets, statements of accounts, and membership registers of an Agricultural Association—August 26, 1922

Order No 12 of the Minister of Agriculture and Commerce amending the rules for the application of the law relating to Societies for Agriculture—May 8 1922

Imperial Ordinance No 494 applying the law on Co operative Housing Societies to Kwantung—November 15 1922

COREA —Order No 74 of the Government of Corea making rules for the payment of subsidies to Co-operative Fisheries Associations

FORMOSA —Order No 122 of the Government of Formosa fixing a date for the application of the edict of March 10 1921 concerning associations for the utilisation of the water supply of Formosa—May 22 1922

—Order No 123 of the Government of Formosa making rules for the application of the edict concerning associations for the utilisation of the water supply in Formosa—May 22 1922

—Order No 124 of the Government of Formosa providing for the functions of officials for the utilisation of the water supply in Formosa—May 22 1922

—Order No 125 concerning the fees responsibility and deposits of officials of associations for the utilisation of the water supply in Formosa—May 22 1922

—Order No 126 of the Government of Formosa making disciplinary regulations regarding the officials of the associations for the utilisation of the water supply in Formosa—May 22 1922

—Order No 127 of the Government of Formosa making arrangements for the dispatch of the business of officials of associations for the utilisation of the water supply of Formosa—May 22 1922

KARAFUTO —Order No 64 of the Government of Sakhaline concerning the declaration of commercial companies—August 14 1922

Law No 42 relating to the Central Co operative Bank—April 5 1923

Imperial Ordinance No 333 relating to the foundation of the Central Co operative Bank—July 3 1923

Order No 16 relating to the application of the above law—July 5 1923

Order No 7545 approving the bylaws of the Central Co operative Bank—July 16 1923

Law No 44, amending the law on Co-operative Societies—April 5 1923

Order No 21 of the Minister of Justice containing enactments on the procedure for the registration of the Central Bank of Co-operative Associations—December 10 1923

FORMOSA —Order No 1, containing rules for the application of the law relating to syndicates of producers of the principal commodities

—Ja

14

ord₁, ...

supply—January 28, 1923

FORMOSA.—Order No 176, directing that the registration of Co operative Societies shall be carried out in accordance with the provisions of Order No 8, 1917 of the Minister of Justice—February 13, 1923

COREA—Ordinance No. 1, relating to the associations in Corea for agriculture—January 13, 1923

—Order No. 16, amending
for the regulation of peoples'

—Order No 27, containing

Ordinance relating to associations in Korea for agriculture—February 26, 1923

KWANTUNG—Order No 88, containing regulations for the application of the Imperial Ordinance relating to Co operative Societies for building dwelling houses in Kwantung—November 30, 1922.

FORMOSA — Order No. 12, to regulate the enforcement of the law on Agricultural Associations—January 17, 1924

—Order No. 23, laying down regulations respecting Fishing Associations in Formosa.—March 8, 1924

—Order No. 25, respecting the delivery of copies of extracts from the Registration Acts of Fishing Associations or Federations of Associations—March 8, 1926

COREA —Order No. 24, amending the model statutes for the constitution of associations for the utilisation of the water supply—September 19, 1924

KWANTUNG—Order No. 40, amending the regulations respecting the Kwantung Fishing Associations—August 24, 1923

Law No. 1, amending the law on Livestock Breeding Associations—
March 6, 1925

Law No 27, with respect to export corporations—March 28, 1925.

Law No 28, with respect to Industrial Corporations for the export of principal products—March 28, 1925

Order No. 4 of the Minister of Agriculture and Forests, amending the regulations with respect to the concession of Forestry Associations—
April 16, 1925.

Order No 6 of the Minister of Agriculture and Forests, amending the regulations for the application of the law on Agricultural Associations—April 25, 1925

Imperial Ordinance No 182, with respect to the appointing of a special commission on co-operation—May 9 1925

Imperial Ordinance No 249 containing the date of Law No 1 of 1925, amending the law of Livestock Breeding Associations—July 3, 1925.

Order No 22 of the Minister of Agriculture and Forests, modifying the

accounts of associations of breeders and federations of associations of breeders—July 1 1925

FORMOSA —Order No 26 with respect to complaints and appeals in virtue of the provisions of Article 26 of the law on Agricultural Associations—April 10, 1925

LATVIA

Co-operative Societies in Latvia appear to be registered under a general Act of 1923

A law of 1927 establishes a ministerial auditing board for co operative societies and compels all such societies to submit their accounts to official audit at least once in two years, with a view to ensuring (1) that their business is genuinely co-operative, and (2) that their books are properly kept.

Law on political associations, assemblies, and organisations—July 18, 1923

Instructions to societies for the breeding of pure breeds of domestic animals—November 14 1924.

Law on the auditing of co-operative societies and their unions—June 16, 1927

LITHUANIA

The position of Co operative Societies of all kinds is established by a law of 1919. There are full provisions for the federation of societies and the formation of Co operative Unions. There is also an official Co operative Department attached to the Ministry of Commerce and Industry which is responsible for the registration of societies etc. Membership of a society is open. Liability is limited either to the member's shareholding or to a fixed amount not larger than five times the amount of paid up shares. Members may withdraw on due notice but may not transfer their shares. The society's share capital may not be seized for the debts of individual members. Each member has one vote.

A registered society may acquire and sell all types of property, pledge itself and enjoy all other rights of corporate existence. The formation of a reserve is obligatory. Twenty five per cent of net profit must be paid to reserve until it equals the amount of share capital. The maximum interest on shares is 8 per cent.

A Co operative Society is wound up (1) on the expiry of its specified term of existence (2) by decision of the members (3) on bankruptcy.

Law on Co operative Societies and Unions—January 30 1919

LUXEMBOURG

Law according civil personality to Stock breeding and Horticultural Associations—August 6 1921

(Provides that the above shall enjoy the privileges conferred by the law of February 27 1900 on Agricultural Organisations)

MEXICO

Provision for co operation was made under the Agrarian Laws of 1915 and 1917 The National Agrarian Commission, through its Department for the Utilisation of Communal Lands, set up "Co operative Societies which are companies formed by the rural inhabitants of the communes, in which all members are organised for work in common for the purpose of production without any help from capitalist institutions" These societies were supported in every way by the Federal Government—supply of agricultural requirements at cost price payable by instalments, distribution of seeds, in some cases cash loans Co operative organisations were also encouraged through the special administrative committees, in the native reserves and in connection with schools "The profits of communal working of land are divided as follows 85 per cent to the cultivators according as they themselves may decide 10 per cent for the funds of the Co operative Society from which farm implements, work animals and breeding stock are purchased and 5 per cent for charges, improvements, or municipal dues"

In 1925 a law on Credit Societies was passed

A law of February 10, 1927 (*Diario Oficial*, No 43 of February 23, 1927), lays down the general rules governing Co operative Societies The title "Co operative Societies" may only be used by societies constituted in conformity with the provisions of this law The law grants legal personality to Co operative Societies, and with this object a *Registro Publica de Sociedades Cooperativas* is founded as part of the commercial registration service for the registration of Co operative Societies and federations of Co operative Societies These Co operative Societies are of three classes—namely, agricultural, industrial, and consumers' societies Each

category includes local Co operative Societies which have a limited sphere of activity and number as shareholders local farmers or workers only or else federations of Co operative Societies (*Co operativas integradas por cooperativas*) which have a more extensive scope and have local Co operative Societies as shareholders. Agricultural Co operative Societies may exercise their activities by carrying out operations connected with (1) credit (2) production (3) labour (4) insurance (5) construction (6) transport, (7) co operative selling (8) co operative purchase. Their liability must be unlimited though federations of Co operative Societies with limited liability may also be formed. The annual profits must be distributed on the following basis: 20 per cent to the reserve fund, 10 per cent to the administrative committee and 70 per cent to the shareholders. Co operative Societies are only subject to land tax in respect of their property in lands and buildings, to municipal rates and taxes and to income tax. They are also exempt from stamp duty and are subject to the official control of the *Comision nacional bancaria*.

Agrarian Law—January 6 1915

Constitution of the United States of Mexico (Article 27)—1917

Law on Credit Societies—March 11 1925

Law of February 10 1927

NORWAY

Co operative Societies have come hitherto under a section of the General Commercial Code but a special Act is under consideration and will probably shortly become law. By the Revenue Act of 1918 Co operative Societies pay taxes on their capital and on the income arising out of sales to non members. Income derived from sales to members is tax free though members pay personal

taxes on sums refunded to them The Commercial Code enacts that where the society has more than one shop sales may only be to members; the opening of branches in other municipalities is prohibited.

Law on the Commercial Register of firms and agencies—May 17, 1890 (Sections 8, 14, 19, 20, 21, and 23)

Commercial Law—July 16, 1907, amended July 18, 1913 (Sections 1, 5, 8, 11, 18).

Law on Taxation—August 18, 1911 with amendments

No 11 Commercial Law—July 25, 1913 (Sections 8 and 10)

The Revenue Act—1918

Royal decree setting up a Committee on Co-operation—February 10, 1922.

(This Committee framed a bill 'Lov on Samvirkelag' with a preamble, published 1925)

Act No. 2, modifying Section 53 of the Companies Act—July 21, 1922

Law No. 1, modifying the law of July 19, 1910 with respect to Shareholding Societies and "Commandite" Societies—April 4, 1924

(Amendments were also passed July 26, 1916 and July 28, 1921)

Law on Co-operation—under consideration

PERU

Law No. 4223, regulating the judicial personality of societies having general interests as their principal objects—January 21, 1921.

Decree authorising clubs or Co-operative Sales Associations to furnish the guarantee required from them in bonds of the internal debt—April 25, 1924

POLAND

Before the European War Polish Co operative Societies came under the laws of either Germany Austria or Russia Of these the German influence was strongest as it affected the Austrian and Russian law as well as directly controlling Prussian Poland In 1920 a Polish law was passed based on these three systems This law applies to all forms of co operation Under it all societies are subject to the control of an official of the Ministry of Finance appointed subject to the consent of the Co-operative Council Societies are free to federate in 'auditing unions' Liability is either limited or unlimited Each member has one vote members may resign on giving due notice which may be extended to two years The rate of interest on contributions may not exceed 2 per cent above the highest rate of discount of the State Bank for the current year Profits are only in part distributed amongst the members the remainder being set aside as a communal fund In the event of liquidation members only receive the total amount of their contributions remaining assets are devoted to some object of public utility (It would appear however that this rule may be modified by the rules or general meeting)

Rules of the Central Bank of Agricultural Associations Warsaw dated February 8 1919

Law of October 29 1920 on Co operation

Decree of the Minister of Finance dated December 14 1920 regarding the Council of Co operation

Law authorising the Minister of Finance in the matter of the guarantee of £2 000 sterling in respect of the obligations assumed by the Union of Agricultural Syndicates—February 4 1921

(The Minister guaranteed this sum to the Union calling itself Co op Agric for the purchase of agricultural implements etc from abroad)

Regulations of the State Council of Co-operation dated April 19 1921

Law of April 7, 1922, on the amalgamation of Co-operative Societies

Law of December 4, 1923 amending the law of October 29 1920 on Co-operative Societies

Order of the Minister of the Interior, agriculture and State Dominions, concerning legislation dealing with the articles of Agricultural Associations — May 10 1922

(Provides that Agricultural Societies should be registered under the Association Act, 1919 and repealing certain orders with regard to registration)

Law of July 6 1923 on the doubling of the State contribution to the share capital of the Central Bank of Agricultural Associations Warsaw, and on the guarantee of the State

Circular of the Minister of the Interior extending the law of April 10 1922, on Co-operative Societies to the eastern Voivodats

Law of May 28 1924 extending the law of October 29 1920 on Co-operative Societies as well as subsequent laws relating to co operation, to that part of Upper Silesia contained in Voivodat of Silesia

PORTUGAL

The legal basis of Co operative Societies in general would appear to exist in the ordinary Commercial Code, modified by a later decree limiting the amount of shares on which interest may be paid. A special law of 1916 was passed authorising Co operative Societies and constituting Mutual Benefit and Insurance Societies, and an order of 1922 laid down "model rules and instructions for the organisation of Agricultural Co operative Societies". The typical form of agricultural organisation in Portugal appears, however, to be (apart from rural banking) the Agricultural Syndicate. There are a number of decrees, etc., establishing Agricultural Syndicates and Stock-breeders' Associations with various privileges from the State. They are not of a specially co operative character, but work in close connection with the co operative

banks it being legally established that no bank may be set up without a corresponding Agricultural Syndicate. These syndicates engage in collective purchase of implements, seeds, etc., and may provide credit facilities, but they are forbidden to undertake industrial or commercial business on their own account. Their funds are formed from entrance fees, commissions, and State subsidies. They are exempt from commercial taxation and stamp duty, and are granted reduced railway charges. Their membership is confined to agriculturists. Many of them are established in connection with the Wine growers' Associations.

A special series of laws went to the building up of Co operative Agricultural Credit Banks. From 1898 these banks received various privileges—exemption from duties, transport facilities, etc.—and were permitted to set up agricultural warehouses. By a decree of 1911, supplemented by a law of 1914, these banks are constituted as Co operative Societies with unlimited membership. Liability may be limited or unlimited or may vary for different classes of members. Members must be agriculturists eligible for membership of an Agricultural Syndicate, or Agricultural Syndicates or Associations. The bank lends money to members for agricultural purposes, for periods of from one to fifteen years, receives loans from the State or individuals, and receives deposits from members and others on which an interest is paid not exceeding 4 per cent. Members with unlimited liability pay entrance fees and contributions, those with limited liability hold shares. In all cases, 50 per cent of the profits of the bank are added to its capital. The State puts a special credit at the Bank of Portugal at the disposal of the Agricultural Banks, and a reserve fund is also created out of profits. The banks are subject to Government inspection and control. The law has been amended by various subsequent decrees.

Law on Agricultural Syndicates—April 30, 1896

Law for the encouragement of agriculture—September 18, 1908

Decree-law on agricultural credit—March 2, 1911

Law on agricultural credit—June 30, 1914

Law No 599, authorising Co-operative Societies and constituting Mutual Benefit and Insurance Societies—June 14, 1916

Decree No 2580, making various provisions for the promotion of agriculture in the Province of Cape Verde—August 18, 1916.

Decree No 2633, approving the regulations for the constitution of Stock-breeding Syndicates, August 18, 1916

Order No 3618, authorising the Minister of Labour to make loans to consumers' Co-operative Societies to a total of \$500 000 with the object of assisting such societies in ameliorating the economic crisis—November 27, 1917

Decree No 4022, making provisions for Co-operative Agricultural Societies, agricultural mutual insurance, and stock breeding, and the development of any methods tending to augment agricultural production—March 28, 1918

Decree No 4562, dividing the country, continental and insular, into five areas for the purposes of the inspection of Agricultural Associations—June 29, 1918.

Decree 4556, regulating the constitution of Commercial Companies—July 4, 1918

Revised edition of the above decree—July 9, 1918

Order No 1832, laying down model rules and instructions for the organisation of Agricultural Syndicates, Stock-breeding Syndicates, and unions and federations of the foregoing—June 9, 1919

Order No 3027, setting out model rules and instructions for organising Agricultural and Stock-breeding Syndicates—January 3, 1922

Order No 3262, laying down model rules and instructions for the organisation of Agricultural Co-operative Societies and Agricultural and Stock-breeding Mutual Assurance Societies—July 13, 1922

Order 3319, laying down that, according to Article 212 of the code of commerce, no member of a Co-operative Society may receive interest on more than \$500, but that nothing shall prevent him from subscribing a larger sum on condition that he has no rights or interest on account of the excess, and that this clause be expressly stated in the constitution—September 6, 1922.

Order No 3702, granting the necessary authorisation to Agricultural Associations in the rich wine growing regions of the Douro to federate—July 24, 1923

Decree No 9038, authorising Mutual Aid Societies to increase their membership subscription by 300 per cent—August 6, 1923

Decree No 10415 authorising legally constituted Vocational Associations to group themselves into federations or unions to which may be granted after their registration civil status for all legal purposes and especially for the arrangement of contracts for collective work—December 27 1924

Decree No 10445 authorising class associations or professional syndicates to augment their subscriptions—January 9 1925

RUMANIA

Co-operative Societies were at first constituted under certain articles of the Commercial Code of 1887, whose provisions differentiated them very little from ordinary commercial organisations. In 1903, a law was passed on Peoples' Rural Banks which, with its subsequent amendments, governs the legal position of all types of Co-operative Societies. Federation of an elaborate kind was provided, culminating in the Central Co-operative Credit Institute which was divided into three sections (1) Banking and Credit, (2) Production and Consumption, (3) Agricultural. This body is of a semi official character, with members appointed by Government departments on its committee and receiving considerable subsidies from the State. Societies may be of various types (a) "Independent" societies which are allowed considerable scope in drawing up their own rules may issue shares from 25 to 5 000 lei, and may be limited or unlimited according to the rules, (b) societies of the credit type, doing business with the Central Bank, whose rules are much more restricted. Membership is limited to persons living in the district, liability is unlimited, at least 10 per cent of profit must be set aside as reserve, loans may be made to non-members providing they live in the district,

the interest which may be paid on borrowings is limited, (c) Agricultural Societies for leasing or buying land Their liability is unlimited (a) to the landlord for land (b) to the Central Bank for credit

In Transylvania and Bucovina and in Bessarabia societies exist which are constituted according to the Austro Hungarian and Russian laws respectively

Some further information is given by the typical rules of various kinds of society Members may withdraw or be expelled, they are liable for three months after their withdrawal Each member has one vote and may register one proxy vote The rate of interest on shares is not fixed but may not usually exceed 10 per cent Profit is allocated to reserve interest on loans, educational purposes dividend on shares honorarium to voluntary officials (bonus in the case of Forestry Societies) on work done or (in Consumers Selling Societies) purchases and sales In the later type of society it is usual to pay 15 per cent to reserve in other societies 10 per cent In societies for the exploitation of forests there are special provisions restricting the sale of wood to any but co operative or public bodies

In October 1925 a measure was brought forward codifying existing law and practice in respect to co operation Rules on the lines of those quoted are made obligatory Dissolution may be voluntary at the expiration of a term fixed for the society's life or on bankruptcy Government supervision is exercised by means of the Central Institute Provision is further made for very considerable privileges (1) Remission of all law costs for actions involving a less sum than 5 000 lei, (2) no postage on correspondence between Co operative Societies or of the Central Institute (3) exemption from or reduction of taxation, (4) priority of claim to work State forests fisheries, etc., and to buy land for the erection of premises

266 YEAR BOOK OF AGRICULTURAL CO OPERATION

Commercial Code (Art 221 235)—1887

Law on Peoples Rural Banks—March 23 1908 (Amended 1904 1905 1906 1907 1908 1909 1910 and 1916)

Rule recognising the moral and judicial personality of Agronomical Societies—March 19 1915

Resolution of the Council of Ministers approving the modified model statutes for Agricultural Syndicates—August 18 31 1915

Law No 3992 1918 Relating to the formation of a Central Co-operative Credit Institute January 3 16 1919

Law extending the law on Peoples Banks and the decree law relating to the Central Co operative Credit Institute September 26 1920

Law concerning Professional Syndicates—May 24 1921

Law consolidating the services relating to co-operation March 13 1923

Act respecting corporations—February 8 1924

Regulation for the enforcement of the Corporations Act—April 16 1924

Law ratifying the project of a convention with respect to the rights of association or coalition of agricultural workers—April 28 1925

Proposed law on co operative organisations—October 1925

SALVADOR

Decree amending Article 318 of the Code of Commerce (Co-operative Societies)—May 11 1923

KINGDOM OF SERBS, CROATS, AND SLOVENES

Various laws are in force relating to agricultural co operation but a general Act is in preparation, and will probably shortly become law In 1925 an agricultural credit Act was passed aiming at supplying credit for the development and improvement of agricultural production The liability of societies may be limited or unlimited, capital is derived from members shares

deposits yielding interest, and credit from Provincial Federations, no society can be set up unless a quarter of the shares applied for have been paid up. A specially constituted department of agricultural credit has power to make regulations governing all the Co-operative Societies under its control. Only one society may be set up in each district, these may affiliate to the provincial federation. Societies grant medium or short term loans where adequate security is offered. Interest must not exceed the discount rate of the National Bank by 4 per cent. The net profits of the society are placed to reserve. Long term loans on mortgage security are granted by the provincial federations to local societies. These are repayable in weekly instalments over a period of twenty five years, interest is the same as the discount rate of the National Bank. The Provincial Federations receive allocations from the Department of Agricultural Credit and the Provincial Administrations, three-fourths of the net profits are placed to the reserve fund, one-fourth is used for the upkeep of agricultural schools to popularise agricultural credit and to improve agriculture. This Act has not yet been put into practice, as it threatened to create confusion with existing co-operative institutions.

Law on agricultural credit—June 17, 1925

SIAM

Co-operative Credit Societies were first started by the Government in 1916. Loans are advanced to rice growers for payment of debts, and purchase of land and implements. Liability is unlimited. A Registrar of Co-operative Societies is appointed with subordinate inspectors who audit accounts and supervise generally.

SPAIN

Agricultural Syndicates, Rural Banks, and Credit Institutions exist as in Portugal, also Stock-Breeders' Associations of a semi official character. All these are regulated by a series of decrees, particularly with regard to their relations to the Government, their right to receive subsidies, etc. A relation similar to that in Portugal appears to exist between the Agricultural Banks and the Agricultural Syndicates. It is laid down, for instance that banks or credit institutions forming part of a rural syndicate may make loans on the goods deposited in their warehouses. Municipal and other granaries (which include privately owned granaries) are constituted under a special Act of 1923, and have the right to act as rural savings and loan banks, to facilitate the purchase and use of agricultural implements fertilisers seeds, etc., to establish mutual societies for insurance, agricultural co-operation, mortgage loans etc. Granaries may be run by autonomous rural associations but in all cases they are subject to Government supervision. In 1925, a Government commission was set up to establish within two months the regime of Co operative Associations, and a further enquiry was instituted to enable the commission to draft the regulations for Co operative Societies. It does not appear, however, that any fresh legislation has up till now been introduced.

Royal Decree repealing certain articles of the Royal Decree of August 13 1892 relating to the General Stock breeders' Association of the kingdom—August 30 1917

Royal Decree providing that officially constituted Agricultural Syndicates and official Chambers of Agriculture and Commerce may appoint inspectors to control and report to the authorities on everything concerning production—October 19 1917

Royal Decree adding to Article 21 of the Royal Decree of September 22

1917, relating to Agricultural Syndicates Rural Banks and Credit Institutions—August 30, 1919

Royal Decree approving the procedure expediting, etc., the granting of subsidies by the Minister of Labour—June 14 1920

Royal Ordinance abrogating the Royal Ordinance of June 14 1920, and approving the rules of procedure to be applied and the granting of subsidies to mutualities (friendly societies) and others—August 9 1922

Royal Decree issuing provisions in connection with the right of association which Article 13 of the Spanish Constitution recognises in favour of every citizen—March 10 1923

Royal Decree approving the provisional regulations concerning the operation of Government supervision over the ' Pósitos ' (communal granaries)—April 27 1923

Royal Ordinance stating that bearer bonds issued by Agricultural Unions may be inscribed in the Trade Register—February 14 1924

Royal Ordinance establishing the rules to be observed in granting subsidies and prizes to Agricultural Chambers and Syndicates Rural Banks and other associations—July 28 1924

Royal Decree referring to a census of corporations—October 31 1924.

Royal Decree constituting a commission under the presidency of the Under Secretary for Labour Commerce and Industry to establish within two months the régime of Co-operative Associations—January 14 1925

Royal Ordinance opening a public enquiry oral and written for the benefit of the special commissioner established to study and draft the regulations for Co-operative Societies—February 9 1925

Royal Ordinance with respect to the distribution of credit of 40 000 pesetas as subsidies and premiums to Agricultural Chambers and Syndicates Rural Banks and other associations—October 15, 1925

SWEDEN

Co-operative law in general is based on the Law on Economic Associations of 1911 which superseded an earlier Act of 1895. The law of 1911 deals with " associations to promote the economic interests of their members by procuring articles of consumption,

selling the produce of their labours, house-building, credit," etc. No word appearing to correspond to the word "co operative" is used but the associations envisaged are clearly of a co operative character. Bodies registered under the law must use the word "association" (*forening*) and may not use the word "society" in their titles. Institutions and other associations may be members of an association.

Membership appears to be open. Trade with non members may be only in cash except for (a) the sale of the association's own products or those of its members, (b) the sale or purchase of agricultural articles. Liability may be limited or unlimited or members may undertake an additional liability up to a fixed amount. In unregistered associations liability is unlimited and they are without legal personality. Members may withdraw at will but the rules may require two years' notice of withdrawal except apparently in the case of members with additional liability. Liability continues for one year after withdrawal and rights to dividend etc., for six months. Each member has one vote, and may exercise one proxy unless the rules provide otherwise. Certain decisions as to change of rules, dissolution of the society, etc., must be approved by all members, or at two successive meetings by a two thirds or three fourths majority at the second. After a decision to increase the liabilities or reduce the benefits of members, those who do not consent may withdraw, their rights and liabilities remaining unaltered for the current period.

Associations would appear to be financed by contributions, shares not being mentioned by the law, though not incompatible with its provisions. Fixed property may be mortgaged with the consent of a majority of the members.

The accounts of the association must be audited. Profits may be paid into reserve, distributed as benefits, or devoted to objects of public utility as the rules direct.

The association draws up its own rules with considerable scope as to existence and amount of reserve contributions of members liability audit and general administration The connection between associations and the Government appears to be limited to registration

Liquidation may be voluntary or compulsory if the association fails to comply with the requirements of the law A liquidator is appointed Any remaining assets are divided amongst the members or assigned to a person designated for the purpose

This law is not applicable to Savings Banks Sickness Benefit Associations or Mortgage Associations

The law has been amended on minor points

A number of laws and decrees since 1915 have been concerned with the establishment and functioning of Central and Local Agricultural Credit Banks These banks receive credit through the Bank of Sweden and are subject to Government inspection The Central Bank may accept other economic associations besides Credit Banks as members

Law on registered associations for economic activities—June 28 1895

Law on Economic Associations—June 22 1911

Law modifying Section 1 of the law of May 4 1905 concerning the interdiction to societies and associations to acquire fixed property in certain cases—May 10 1912

Law modifying Section 80 of the law of June 22 1911 on Economic Associations—June 29 1912

Law modifying Section 6 of the law of May 4 1906 concerning the interdiction to societies and associations to acquire fixed property in certain cases—October 11 1912

Law No 231 providing for the formation of a central bank for agricultural credit—June 18 1915

Royal Decree No 234 concerning State financial aid to associations for providing agricultural credit on a small scale—June 18 1915

Royal Decree No 236 approving the formation of a Central Bank for Agricultural Credit—June 18 1915

272 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Royal Decree No 235, authorising the Swedish State Bank to undertake obligations for the Central Bank for Agricultural Credit—June 18, 1915

Royal Decree No 237, approving the establishment of local banks for Agricultural Credit—June 18, 1915

Royal Circular (586) and order approving the inspection of Local and Central Agricultural Banks—December 31, 1915.

Law amending Sections 6, 20, and 54 of the law of June 22, 1911, on Economic Associations—May 30, 1916

Royal Decree No 36, amending Sections 20 and 21 of the decree of June 18, 1915, and approving the Central Bank for Agricultural Credit—February 18, 1916

Law amending Section 12 of the law of June 22, 1911, on Economic Associations—May 24, 1918

Royal Decree No 392, amending Sections 2 and 5 of the Royal Decree of June 18, 1918, concerning State financial aid to associations for providing agricultural credit on a small scale—July 18, 1918.

Royal Decree No 395 amending certain provisions in the decree of June 18, 1915, approving the formation of local Credit Banks—July 11, 1918

Royal Decree No 396, amending Sections 4, 20 and 24 of the decree of June 18, 1915, approving the Central Bank for Agricultural Credit—July 11, 1918

Royal Decree No 397, with regard to the right of the Central Bank for Agricultural Credit to admit other Economic Associations besides Agricultural Banks as members—July 11, 1918

Royal Decree No 971, making a State contribution to the promotion of educational activity affecting societies for peasant producers and in connection with Agricultural Banks—December 3, 1918.

Royal Decree No 171, amending Section 6 of the decree of June 18, 1915, approving local agricultural Banks—April 30, 1920.

Royal Decree No 172, amending the decree of June 18, 1915, concerning State financial aid to associations for providing agricultural credit on a small scale—April 30, 1920

Law amending certain provisions in the law of June 22, 1911, on Economic Associations—May 13, 1921

Act abrogating the Act of May 20, 1921 (No 247), forbidding the acquisition in certain cases by Commercial Companies of immovable property—April 13, 1922

Act modifying Section 24 of the Act of June 22, 1911 (No 35), on Economic Associations—May 5, 1922

Royal Decree No 228, concerning state subsidies to Agricultural Societies—June 8, 1923

Royal Decree No 229, providing for the organisation of Agricultural Societies—June 8, 1913

Law amending Section 78 of the law of June 22, 1911, on Economic Associations—April 25, 1924

Royal Decree No 73, amending Section 4 of the decree of June 18, 1915, approving the formation of a Central Bank for Agricultural Credit—April 11, 1924.

Royal Decree No 74, amending Sections 17 and 29 of the decree of June 18, 1915, approving the formation of local Agricultural Banks—April 11, 1924

Act No 45 to amend certain sections of the Act of August 12, 1910, respecting Joint Stock Companies—March 28, 1924

Act 89, modifying the Act of August 12, 1910, on Joint Stock Companies—April 25, 1924

Royal Decree No 164 fixing the amount to be contributed by the State towards the salaries of Secretaries of Domestic Economy Associations—May 30, 1924

Act No 188, to extend the Act of May 20, 1921, respecting the interdiction on the purchase of landed property, under certain circumstances, by companies and associations—June 13, 1924

Law No 47, modifying certain points in the law of June 28, 1895, with respect to commercial and simple societies—February 27, 1925

Royal Decree No 203, amending certain provisions of the decree of June 18, 1915, approving the formation of a Central Bank for Agricultural Credit—June 6, 1925.

Royal Decree No 204, amending certain provisions of the decree of June 18, 1925, approving the formation of local Agricultural Banks—June 6, 1925

Royal Decree No 205, amending certain provisions of the decree of June 11, 1918, on the right of the Central Bank for Agricultural Credit to admit as members other Economic Associations besides Agricultural Banks—June 6, 1925

SWITZERLAND

Co-operative law in Switzerland is based on a chapter in the Commercial Code of 1881. It provides for the formation of Co-operative Societies as apart from other commercial bodies but leaves their exact form indeterminate. It makes various provisions such as the personal liability of the members for the debts of the society and the principle of one man one vote but these may all be modified by the rules of the society.

The law is at present under revision. A draft of 1925 provides as follows. A Co-operative Society is defined as one constituted by a varying number of persons organised corporately which aims principally at contributing towards the economic prosperity of its members by joint action. The formation of Co-operative Societies with capital fixed in advance is prohibited. There are provisions for federation. Membership may be confined to the employees of a certain undertaking, members of a certain sect or political party etc. but within such limits membership must be open. Members may resign on giving due notice, they may also renounce their rights to resign by agreement or otherwise for a period up to ten years. The rules may lay down that if the circumstances are such that the resignation seriously injures the society or endangers its very existence the resigning member shall pay reasonable compensation. Transfer of membership may be provided for by the rules especially in rural societies where it may be made contingent on the ownership or working of real property and may pass from one person to another with the property in question. All members have the same rights and obligations. Productive and marketing societies may oblige their members by rule to place all their labour at the disposal of the society or to deliver their produce under special conditions or at specified

times, places, etc. Each member has one vote, and may record one proxy vote. The limit of shareholding must be fixed by rule, also the rate of interest on share capital, the maximum being the rate on uncovered loans. The rules may provide that no interest be paid. The legal status of a society is one whose members are without personal liability. But the rules may provide for unlimited joint personal liability (even if subsidiary—*i.e.*, only if the society goes bankrupt), or for limited liability. Under the rules, members may be required to pay, in addition to shares and contributions, supplementary sums of a specified or even undefined amount. Societies are bound to set aside 5 per cent. of annual net profit to reserve until it amounts to not less than 10 per cent. of the rest of the society's property. Surplus may further be used for any communal purpose or for distribution "in accordance with the degree in which each member of the society has made use of the co-operative institutions." In event of dissolution, any property left after the payment of creditors and the repayment of members' shares may be divided amongst members only if the rules expressly so provide, otherwise the surplus must be kept for co-operative purposes or used to promote public utility works.

Swiss Civil Code—December 10 1907

Swiss Code of Obligations—March 30 1911 (Articles 638 687 and 794 841)

Ordinance II completing the regulations of May 6 1890 on the Commercial Register and the Official Commercial Gazette—November 21, 1916

Ordinance on the community of creditors for obligatory loans—February 20 1918

Order of the Federal Council modifying and completing the provisions of the Swiss Code of Obligations of March 30 1911 relating to societies with shares and to Co-operative Societies—July 8 1919

Order of the Federal Council concerning the consequence of currency depreciations for Commercial and Co-operative Societies—December 20 1919

Collected Swiss Laws No 67—December 26 1920

UNION OF SOCIALIST SOVIET REPUBLICS

Various enactments on co-operation existed in Russia before the Revolution, but the legal position has since been entirely renewed. In the first years after the Revolution, a policy was pursued which aimed at making consumers' co-operation universal and compulsory, and which, on the other hand, severely limited the society's freedom to handle agricultural products. The whole co-operative organisation was also State financed. In 1921, this system was modified by a decree removing various restrictions and permitting citizens within the territory of the United Consumers' Society (the compulsory regional unit) to form smaller voluntary societies. A further decree of the same year formed the legal starting point of Agricultural Societies. At this period societies were also given the right to raise share capital from their members. By a decree of 1923, the compulsory system was completely abolished, and the new policy was further developed by decrees of this year and of 1924. By the decree of 1924 Co-operative Societies were once more divided into Agricultural, Consumers', Craft and Credit societies. Consumers' organisations, however, were authorised to carry out most of the functions of the other types. Details of the regulations for consumers' organisations only are available, but it is stated that there is practically no difference in the regulations for all forms of co-operation. Societies enjoy legal personality. Membership is open to all persons with political voting rights, and the entrance fee is fixed at a very low figure. Business with non-members is permitted. A society's capital is derived from shares, deductions from profits, etc. Shares may not be transferred, but members may withdraw. Members' shares are not liable to seizure for their outside debts. All members have equal voting rights. The rules must be drawn

up according to an official model. By these rules liability would appear to be limited to a member's share plus an amount to be determined by the society, generally a multiple of the share. In the case of Credit Departments, a member's borrowing may, by decision of the general meeting, be made the basis of additional liability. Each member has one vote only. Net profits are divided as follows: (1) Not less than 40 per cent to initial capital, (2) interest on shares at the prevailing bank rate, (3) dividend on business done, (4) special capitals, (5) education, etc. Uncovered losses are distributed amongst members in proportion to their shares. The Government does not appear to exercise any powers of inspection.

There are provisions for federation and amalgamation. Societies may be liquidated voluntarily, or if the organisation fails to comply with the law. A society is wound up by decision of the Provincial Executive Committee. Members' share calls are repaid after the debts of the organisation have been met, but there is no provision for the disposal of further assets.

Co-operative Societies have considerable privileges as against private persons, they may possess industrial works of any size, they may take over nationalised and municipalised buildings, and they have priority in the recovery of debts, etc.

The law also gives preferential treatment to co-operatives for the joint working of land, allowing them more credit and reducing some fees, taxes, etc. Privileges of this type were not granted in the first years after the Revolution, but they have multiplied in recent times. Generally speaking, taxes, especially Income Tax, on Co-operative Societies are calculated at the same rate and with the same facilities and privileges as are given to governmental organisations. Further privileges are as follows. (1) Primary rural and industrial co-operatives with a turnover below a certain figure are exempt from industrial tax, (2) patent

278 YEAR BOOK OF AGRICULTURAL CO OPERATION

duties and unifying tax for certain co operative undertakings are reduced by 25 per cent if they work only for members and 10 per cent if they work for non members (3) certain additional privileges are conferred on all co operatives other than consumers societies (4) with the same exception primary co-operatives in rural districts and co-operatives with a turnover below a certain level are exempt from Income Tax Further co operative and collective farming households cultivating the land without hired labour receives a rebate on single Agricultural Tax and State undertakings are instructed to give especially liberal terms to Agricultural Co operative Societies with whom they have dealings

Ordinance of the Council of Ministers confirmed by the Emperor concerning the extension to Siberia etc of the loans accorded to Dairying Associations—May 14 1911

Decision of the Council of Ministers confirmed by the Emperor relating to the rules for the formation of new Agricultural Societies—October 18 31 1915

Decree of a Council of People's Commissaries in regard to United Workers and Peasants Consumers Societies—March 20 1919

Resolution of the Supreme Central Executive Committee substituting a tax in kind for the requisition of foodstuffs—March 21 1921

June 20 1923

Decree containing the *pro forma* Normal Statute of an Agricultural Society—June 24 1923

Decree on Agricultural Societies—August 20 1923

Decree on the reorganisation of Consumers Co-operation on the basis of voluntary membership—December 28 1923

Decree on the Order of Liquidation of Industrial and Co-operative Societies and of their Unions—1923

Decree extending the above decree to Agricultural Corporations—December 12 1923

Decree on Consumers Co-operation—May 20 1924

Decree on Agricultural Co-operation—August 22 1924

Decree on Privileges of Taxation of Consumers Co-operative Organisations—September 10 1926

Decree on Income Tax levies on Governmental Co-operative Organisations and Limited Companies in which not under 50 per cent of capital belongs to Governmental and Co-operative Organisations—November 1, 1926

Decree on relations of State Undertakings and Agricultural Co-operatives—February 25 1926

Decree on the Single Agricultural Tax—April 2 1927

UNITED STATES OF AMERICA

Federal legislation on co operation is confined to Section 6 of the Clayton Act, which excepts certain types of farmers' organisations from the operation of the Federal Anti Trust Law, and to the Capper Volstead Act (1922), which makes more specific the privileges of Agricultural Co-operative Associations

Numerous state laws regarding co-operation have been passed, the earliest being apparently a Minnesota statute of 1866 Most of these laws apply to other forms of co-operation besides agricultural In 1921, the "Standard Marketing Act" was passed and by 1925 was adopted, with slight variations, by thirty seven States It represents the last word in agricultural co-operation as practised in America It deals specifically with Agricultural Marketing Societies The word "co-operative" is protected, provision is made for federation Liability is limited Membership is confined to producers, but non members may hold preferred but not common stock No member may hold more than one-twentieth of the common stock Apart from the Standard Marketing Law, various State regulations exist

Out of thirty three State laws in ten cases stock ownership is limited to \$1 000 in one case to \$400 and in another to \$500 in two cases to \$5 000 and in one case to \$1,000 or one third of the shares in several to one fifth of the shares, sometimes there is no limit The principle of "one man one vote" is laid down in the Standard Marketing Law and the majority of State laws In the Federal Law provision is made for "one man one vote" or interest limited to 8 per cent According to the Federal Law an association may not deal in products of non members to an amount greater in value than members' trade The Standard Marketing Law varies on this point in different States, sometimes trade with non members is forbidden altogether, or is limited to storage only The Clayton Act only authorised societies without capital stock The Capper Volstead Act and the Standard Marketing Law recognise societies with or without capital stock Under the latter both preference and common stock may be issued The articles must specify the amount of each and the exact nature of the preference Preference shares may be issued with or without voting rights There is no limit to the amount of capital stock in the Standard Marketing Law, but some of the older State laws fix a limit With regard to transference, shares are subject to the same conditions as under Companies Acts Mortgaging rights are the same as for other incorporated bodies

With regard to the division of profits the Capper Volstead Act provides for a maximum interest of 8 per cent (or alternately the one man one vote regulation) as a qualification for co-operative privileges The Standard Marketing Act fixes 8 per cent as the maximum dividend The payment of patronage dividends is contemplated and its method made the condition of Government assistance

Under the Standard Marketing Law binding contracts for a period not exceeding ten years may be made between members

and societies for the marketing of produce The Law provides for liquidated damages and payment of costs by defaulting members and also gives the society power to obtain an injunction restraining a threatened breach A landlord is made responsible for the delivery according to the contract of the produce of tenants on his land whose tenancies date from after the conclusion of the contract The Act also makes it a misdemeanour for a third person to incite to a breach of contract

It is expressly stated that the actions of co operative organisations as laid down by law shall not be held to be monopolistic or in restraint of trade

Farmers Co operative Societies are exempt from Income Tax if they return to all patrons (members and non members sharing alike) all proceeds from business transactions except necessary operating expenses including reserve and dividends on shares According to some versions of the Standard Marketing Law associations pay an annual fee of \$10 in lieu of franchise corporation or license taxes

The bylaws frequently provide that one or more of the directors may be appointed by a public official or commission

A society may be incorporated for not more than fifty years The Standard Marketing Law contains a provision to facilitate the advance of money from the banks on the security of warehoused produce

CONNECTICUT—An Act concerning the regulation and control of Fraternal Benefit Societies—June 7 1913

MASSACHUSETTS—An Act relative to the incorporation and management of Co-operative Associations with a capital stock not exceeding \$1 000—April 7 1913

An Act to authorise counties to aid Corporations organised to promote agriculture and improve country life—June 25 1914

PHILIPPINE ISLANDS—An Act regulating the creation and operation of Rural Agricultural Co-operative Associations and for other purposes—February 5 1915 (Credit)

TEXAS—An Act regulating the business of Co-operative Savings and Contract Loan Companies—May 27 1915

NEVADA—An Act to amend an Act entitled "Act to provide for the management and control of the State Agricultural Society by the State" approved March 7, 1885—February 20 1915

NORTH DAKOTA—An Act to define Co-operative Associations and to authorise their incorporation and to declare an emergency—March 10, 1915

WYOMING—An Act providing for the organisation and regulation of Mutual and Co-operative Associations and Corporations—March 3, 1915

PHILIPPINE ISLANDS—An Act No 2566, amending Act No 2508, entitled "An Act regulating the creation and operation of Rural Credit Agricultural Co-operative Associations and other purposes"—February 3 1916.

DELAWARE—An Act to amend Chapter 65 of the Revised Code of Delaware being the Corporation Laws of the said State—March 20, 1917

MINNESOTA—An Act authorising the formation of corporations for the purpose of reclaiming and developing timber and brush land, prescribing the conditions, powers, and duties thereof, and providing for the issue security and redemption of bonds in connection therewith—April 20, 1917

MONTANA—An Act to regulate the use of the words "co-operative," "co operation," "co operator" or "farmer," when used as part of a corporated business name or title—March 1, 1917

A Bill for an Act entitled "An Act to permit Co-operative Associations organised under the law of the State of Montana, to consolidate their interests and Capital Stock, and designating the procedure to be followed to effect such consolidations—March 2, 1917.

NORTH DAKOTA—An Act regulating the incorporation of Co-operative Associations and the fees to be paid therefore, the powers, duties and obligations thereof—March 12 1917

Iowa—Beef Cattle Producers' Association, 1919

Corn and Small Grain-Growers' Association, 1919

State Dairy Association, 1919

An Act relating to State aid granted country and district fairs or Agricultural Societies—April 8, 1919

MINNESOTA—An Act to amend Section 6487 of Chapter 58 of the General Statutes of Minnesota, 1913 relating to the formation and validating the acts of Co-operative Associations—March 21, 1919

An Act authorising the incorporation of Co-operative Associations and defining their powers—April 23, 1919

An Act to make uniform the law relating to limited partnerships—April 25 1919

An Act to provide for the Incorporation of Farmers and Township Mutual Re-Insurance or Guaranty Associations—September 22, 1919

NEW YORK—Provisions of membership corporations law relating to Co-operative, Agricultural Dairy, or Horticultural Associations—1919

OHIO—An Act to amend Section 9880 9880 1, 9881, 9882, 9884, 9899, and to add supplementary sections 9884 1-9884-4 inclusive, and to repeal sections 9880-1, 9883 9911, 9914 and 9915 of the General Code relative to County Agricultural Societies—May 15 1919

COLORADO—An Act concerning corporations, amending certain articles of the Statutes of 1908, 1911, and 1915 and repealing all Acts and parts of Acts in conflict therewith—April 4 1919

NEW JERSEY—An Act to amend an Act entitled "An Act concerning Trust Companies" (Revision 1899)—April 7, 1920

An Act to amend Section 1 of the Act concerning corporations (revision of 1896) the said supplement having been approved April 26, 1902—April 9, 1920.

An Act to provide for the formation and regulation of Co-operative Agricultural, Dairy or Horticultural Associations—April 12, 1920

TEXAS—An Act to provide for the organisation of purely Co-operative Marketing Associations defining their rights, duties, and policies—March 1, 1921

FEDERAL—An Act to authorise association of producers of agricultural products—February 18, 1922

An Act to amend 5130 Revised Statutes of the United States relating to corporate powers of associations, so as to provide succession thereof for a period of ninety-nine years or until dissolved, and to apply said section as so amended to all National Banking Associations—July 1, 1922

An Act to amend Section 5211 of the Revised Statutes of the United States (state control of the financial position of societies)—December 28, 1922

LOUISIANA—An Act to authorise the formation of associations of producers of agricultural products and to provide punishment for the violation thereof—July 13 1922

NEW JERSEY—An Act to provide for the formation and regulation of Co-operative Agricultural Associations, April 12, 1920 (amendment)—February 23 1922

ADDENDA

IRISH FREE STATE

The Co-operative Credit Act of 1927 makes special provision for the granting of advances to Co-operative Credit Societies and also Co-operative Productive Societies but debars from participation in the benefits of the Act any society which engages in non agricultural business

A BIBLIOGRAPHY OF AGRICULTURAL
CO-OPERATION

BIBLIOGRAPHY OF AGRICULTURAL CO-OPERATION

(N B —All the books and periodicals in this Bibliography are available for reference at the Co operative Reference Library 10 Doughty Street

- Co operative Agriculture in Ireland* Rahahine Association William J. etc
Longmans Green London 1870
- Co operative Labour upon the Land* Report of Conference J A H. etc
Sonnenschein London 1895
- Irish Agricultural Organisation Society* Reports from 1895 The Plunkett
House Dublin
- The Irish Homestead* Weekly Periodical for Agricultural Co-operation
1895 1923 Dublin
- English Agricultural Organisation Society* Reports from 1902 to 1923
London
- Das deutsche landwirtschaftliche Genossenschaftswesen* C Neumann
Stuttgart 1903
- Agricultural Co operation and Credit* Best Methods of Organisation
Herbert G Smith Dublin 1903
- The Co operative Movement in Great Britain* Beatrice Potter (Mrs Sidney
Webb) Allen and Unwin London 1904
- Landwirtschaftliche Genossenschaftswesen im Auslande* Heinrich Pudor
Dietrich Leipzig 1904
- Scottish Agricultural Organisation Society* Reports from 1905 5 St
Andrew Square Edinburgh
- Ireland in the New Century* (With Epilogue) Rt Hon Sir Horace
Plunkett John Murray London 1905
- The Organisation of Agriculture* E A Pratt John Murray London
1905

Co operative Banking Henry W Wolff P S King London 1907

290 YEAR BOOK OF AGRICULTURAL CO OPERATION

Co operative Industry Part III Ernest Aves Methuen London 1907
Small Holders What They must do to Succeed E A Pratt P S King
 London 1909

Agricultural Co operation in the Netherlands J C Adams and James Fant
 Dublin 1910

1911

Principles of Rural Economics T N Carver Ginn New York 1911
The Age of Folly (Revival of Agriculture) Charles J Rolleston Milne
 London 1911

Rural Development in Burma Harold Clayton Rangoon 1911
Co operation among Farmers J L Coulter Sturgis and Walton New
 York 1911

Das Genossenschaftswesen in Deutschland W Wygodzinski Teubner
 Leipzig 1911

Land Problems and National Welfare Christopher Turnor John Lane
 London 1911

The Drift in Agriculture The Farmer and his Market Alfred Corner
 London 1911

“ vs *Études sur la* (Tome 1)
 pire Indo Britannique Grande-
 Bas Russie Suède) Institut
 II

1912

Traders Farmers and Agricultural Organisation E A Pratt (Pamphlet)
 P S King London 1912

A Free Farmer in a Free State (Holland) Home Counties Heinemann
 London 1912

Co-operation and Nationality A Guide for Rural Reformers George W
 Russell (A E) Dublin 1912

Report upon Agricultural Co operation John F Sinclair Madison Wis
 U S A 1912

Co-operative Finance American Methods H Myrick Kegan Paul
 London 1912

Co operation in Agriculture Henry W Wolff P S King London 1912

1913

Agricultural Credit and Co-operation in Germany Report on J R Cahill
 London 1913 (Cmd 6626)

The Granger Movement (U S A) S J Buck Harvard University Press
 Cambridge Mass 1913

BIBLIOGRAPHY OF AGRICULTURAL CO-OPERATION 291

Volkswirtschaftliche Theorie der Genossenschaften Eduard Jacob, Kohlhammer, Berlin, 1913

Fields, Factories and Workshops P Kropotkin Putnam, London, 1913

Studies in Agricultural Economics Edited by L K Haney University of Texas Bulletin No 298, 1913

1914

Agricultural Organisation E A Pratt P S King, London, 1914.

Farmers Must be Co-operators C O Drayton (Equity Text Book) Greenville, Illinois, U S A, 1914

Co-operation and Markets Commissioner Saskatchewan, Canada Annual Reports from 1914 Regina, Sask

Co-opération Agricole dans Quelques Pays, Etudes sur la (Tome II) (Argentine, Autriche, Hongrie, Italie, Suisse) Institut International d'Agriculture, Rome 1914

Markets and Rural Economics (Section on Co-operative System) J. T. Brooks Shakespeare Press, New York, 1914

Rural Credits M T Herrick and R Ingalls Appleton, New York, 1914.

Agricultural Credit in Ireland Report of Commission on Dublin, 1914 (Cmd 7375).

L'Approvisionnement en Lait de Paris (Association de Producteurs) Marcel Donon Orleans, 1914.

1915

Marketing of Farm Products, Studies in L D H Weld University of Minnesota U S A, 1915

How Farmers Co operate and Double Prices Clarence Poe Orange Judd, New York, 1915

The Mobilisation of National Credit, Papers on (Co-operative Enterprise) Sociological Society, London, 1915

Marketing and Farm Credits, U S A Conference Papers Chicago, 1915

Theory of Co-operative Credit H H Ghosh S C Auddy, Calcutta, 1915.

Bulletins and Publications of the Co-operative Reference Library for the Year 1914-15 Dublin

Better Business (afterwards *The Irish Economist*) Quarterly journal of the Co-operative Reference Library from October, 1915, to October, 1923 Dublin

1916

Agricultural Economics E. G Nourse University of Chicago Press, 1916

Marketing and Farm Credits U S A Conference Papers Chicago, 1916

290 YEAR BOOK OF AGRICULTURAL CO-OPERATION

- Co-operative Industry* Part III Ernest Aves Methuen, London, 1907
Small Holders What They must do to Succeed E A. Pratt P S King, London, 1909
Agricultural Co operation in the Netherlands J. C. Adams and James Fant, Dublin, 1910

1911

- Principles of Rural Economics* T N Carver Ginn, New York, 1911.
The Age of Folly (Revival of Agriculture) Charles J Rolleston Milne, London, 1911
Rural Development in Burma Harold Clayton Rangoon, 1911.
Co-operation among Farmers J L Coulter Sturgis and Walton, New York 1911
Das Genossenschaftswesen in Deutschland W. Wygodzinski, Teubner, Leipzig, 1911
Land Problems and National Welfare Christopher Turnor. John Lane, London 1911
The Drift in Agriculture The Farmer and his Market. Alfred Corner, London 1911
Co opération Agricole dans Quelques Pays, Etudes sur la (Tome I) (Allemagne Belgique Danemark, Empire Indo-Britannique, Grande-Bretagne et Irlande Norvège, Pays-Bas, Russie, Suède) Institut International d'Agriculture, Rome, 1911

1912

- Traders Farmers and Agricultural Organisation.* E A Pratt. (Pamphlet) P S King London, 1912
A Free Farmer in a Free State (Holland) "Home Counties." Heinemann, London 1912
Co-operation and Nationality A Guide for Rural Reformers George W. Russell (A E), Dublin 1912
Report upon Agricultural Co-operation John F. Sinclair Madison, Wis., U S A 1912
Co-operative Finance American Methods H. Myrick. Kegan Paul, London 1912
Co-operation in Agriculture Henry W. Wolff. P. S. King, London, 1912

1913

- Agricultural Credit and Co-operation in Germany, Report on.* J. R. Cahill, London, 1913 (Cmd 6626)
The Granger Movement (U S A) S J Buck Harvard University Press, Cambridge Mass., 1913

BIBLIOGRAPHY OF AGRICULTURAL CO-OPERATION 291

Volkswirtschaftliche Theorie der Genossenschaften Eduard Jacob. Kohlhammer, Berlin 1913

Fields, Factories and Workshops P Kropotkin Putnam London, 1913

Studies in Agricultural Economics Edited by L K Haney University of Texas Bulletin No 298, 1913

1914

Agricultural Organisation E A Pratt P S King London 1914

Farmers Must be Co operators C O Drayton (Equity Text Book) Greenville, Illinois U S A , 1914

Co-operation and Markets Commissioner Saskatchewan Canada Annual Reports from 1914 Regina, Sask

Co opération Agricole dans Quelques Pays Études sur la (Tome II) (Argentine Autriche Hongrie Italie, Suisse) Institut International d'Agriculture Rome 1914

Markets and Rural Economies (Section on Co operative System) J T. Brooks Shakespeare Press, New York, 1914

Rural Credits M T Herrick and R Ingalls Appleton New York, 1914

Agricultural Credit in Ireland Report of Commission on Dublin, 1914 (Cmd 7375)

L'Approvisionnement en Lait de Paris (Association de Producteurs) Marcel Donon Orleans, 1914.

1915

Marketing of Farm Products Studies in L D H Weld University of Minnesota, U S A , 1915

How Farmers Co operate and Double Prices Clarence Poe Orange Judd, New York 1915

The Mobilisation of National Credit Papers on (Co-operative Enterprise) Sociological Society, London 1915

Marketing and Farm Credits U S A Conference Papers Chicago, 1915

Theory of Co-operative Credit H H Gbosh S C Auddy, Calcutta, 1915

Bulletins and Publications of the Co-operative Reference Library for the Year 1914-15 Dublin

Better Business (afterwards *The Irish Economist*) Quarterly journal of the Co-operative Reference Library from October, 1915, to October, 1923 Dublin

1916

Agricultural Economics E G Nourse University of Chicago Press, 1916

Marketing and Farm Credits U S A Conference Papers Chicago, 1916

292 YEAR BOOK OF AGRICULTURAL CO-OPERATION

Co-operation in Finland Hannes Gebhard Williams and Norgate, London, 1916

Co-operation in Danish Agriculture Harald Faber Longmans, Green, London, 1916

La Crise Agricole et le Remède Co-opératif (L'Exemple du Danemark) Georges Desbons Paris 1916

The National Being (Ireland) George W Russell (A E) Maunsell, Dublin, 1916

Foundations A Study of the Ethics and Economics of the Co operative Movement Thomas Hughes and E V Neale Co-operative Union Manchester (Revised Edition), 1916

1917

Agricultural Co operation and Organisation George Radford, Hodder and Stoughton, London, 1917

Co-operation in Agriculture G H Powell Macmillan, New York, 1917

Rural Reconstruction in Ireland L Smith Gordon and L C Staples P S King, London, 1917

Agricultural Co-operation in Denmark Chandrika Prasada Scottish Missions, Ajmer India, 1917

Rural Denmark and its Lessons H Rider Haggard Longmans Green, London 1917 (New Edition)

The Co operative Movement in Russia J V Bubnoff Co operative Union Manchester, 1917

Co operative Credit for the United States Henry W Wolff Sturgis and Walton New York 1917

Ireland in the Last Fifty Years (1866-1916) Ernest Barker Oxford, Clarendon Press, 1917

1918

Co-operation for Farmers Lionel Smith Gordon Williams and Norgate, London, 1918

The Future of our Agriculture Henry W. Wolff P. S King, London 1918

1919

Co-operation in India Henry W Wolff Thacker, London, 1919

Co-operation in Many Lands (General Theory) L Smith-Gordon and Cruise O'Brien Co operative Union Manchester, 1919

People's Banks Henry W Wolff P S King, London 1919

Co-operation in Denmark L Smith Gordon and C O'Brien Co-operative Union, Manchester, 1919

BIBLIOGRAPHY OF AGRICULTURAL CO OPERATION 293

- The Rural Life Problem in the U S A* Rt Hon Sir Horace Plunkett
Macmillan New York (New Edition) 1919
- An Irish Commune History of Ralahine* E Craig Martin Lester,
Dublin (New Edition with Notes), 1919

1920

- Life and Labour in the Nineteenth Century* C R Fay Cambridge University Press 1920
- Indian Co operative Studies* Edited by R R Ewbank Oxford University Press 1920
- Co operation in India Introduction to* C F Strickland Oxford University Press 1920

1921

- Efficient Marketing for Agriculture* Theodore Macklin Macmillan, New York, 1921
- Co operation in Ireland* L Smith Gordon and C O'Brien Co operative Union Manchester 1921
- Rural Reconstruction* Henry W Wolff Selwyn and Blount, London, 1921

1922

- Co operative Banking* Roy Bergengren Macmillan New York 1922
- Agricultural Co-operation in England and Wales* W H Warman Williams and Norgate London 1922
- Co operative Credit Societies in America and Foreign Countries* U S A Department of Labour Washington 1922
- Denmark A Co-operative Commonwealth* F C Howe Allen and Unwin London 1922
- Co operation in Germany and Italy* Malcolm L Darling Lahore India 1922 (P S King London)
- Studies in European Co operation* Vol I F C Strickland Lahore, India 1922 (P S King London)
- The Co operative Movement in Yugoslavia Rumania and North Italy* Diarmid Coffey Oxford University Press 1922

1923

- Where Farming Pays and Why (Denmark)* W Meaking Iliffe, London, 1923
- The Co operative Movement in India* P Mukherji Thacker, Calcutta 1923
- The Co operative Movement in Japan* Kiyoshi Ogata P S King, London 1923

294 YEAR BOOK OF AGRICULTURAL CO-OPERATION

- The Making of Rural Europe* Helen D Irvine Allen and Unwin, London, 1923
- Guilds and Co-operatives in Italy* Odon Por (tr E Townshend) Labour Publishing Co., London, 1923
- Farm Life Abroad (Germany, France, Denmark)* E C Branson University of N Carolina Press, 1923
- Farm Management* W J Spillmann Orange Judd, New York, 1923
- Co-operative Marketing The Golden Rule in Agriculture* Herman Steen Doubleday, Page, New York, 1923
- Foundations of Agricultural Economics* J A Venn Cambridge University Press 1923
- Co operative Marketing of Farm Products* O B Jesness Lippincott, New York, 1923
- Legal Phases of Co operative Associations in U S A* L S Halbert Department of Agriculture Washington 1923
- El Crédito Agrícola y los Pósitos (Co operative Granaries)* L E de F Madrid 1923

1924

- La Co opération dans la République Tchecoslovaque* Also abridged edition in English L F Dvořák Prague, 1924
- Agricultural Co-operation in Denmark* Chris L Christensen US Department of Agriculture, Washington, 1924
- The Co operative Movement in France and Italy* Otto Rothfeld Bombay, 1924
- The Co-operative Movement in Russia* Elsie T Blanc Macmillan, New York 1924
- Agricultural Co operation in Western Canada* W A Mackintosh Ryerson Press Toronto 1924
- The Agricultural Crisis 1920 1923 (England)* R R Enfield Longmans Green, London, 1924
- Farm Credits in United States and Canada* J B Norman Macmillan, New York 1924
- Introduction to Agricultural Economics* L C Gray Macmillan, New York, 1924
- Agricultural Credit in Canada, Report on* With Supplement H M Tory Ottawa, 1924
- The Transition in Agriculture* E A Pratt John Murray, London, 1924
- Agricultural Tribunal of Investigation, England* Final Report (Cmd 2145) London 1924
- Le Mouvement Co opératif en Estonie* (Brochure) Tallinn 1924
- The Co-operative Movement in Norway* (Brochure) Oslo, 1924

BIBLIOGRAPHY OF AGRICULTURAL CO OPERATION 295

Quarter of a Century of Co-operation in Finland (Brochure) Helsingfors 1924

Farmers Movements in Canada History of Louis A Wood Ryerson Press Toronto 1924

1925

Agricultural Co-operation in India John Matthai Christian Literature Society Madras 1925

Denmark and Ireland Some Facts for the Irish Farmer F Geary Irish Independent Dublin 1925 (Brochure)

Californian Fruit Growers Exchange History of the R Mabel MacCurdy Los Angeles Cal 1925 (Brochure)

Social Aspects of Farmers Co-operative Marketing Benson Y Landis University of Chicago Press 1925

Studies in European Co operation Vol II F C Strickland Lahore 1925 (P S King London)

Co operation in Czechoslovakia Rudolf Krnansky (Brochure) Co operative Publishing Society Manchester 1925

American Co operation 2 Vols Papers and Discussions American Institute of Co operation Washington 1925

Les Associations Co opératives Agricoles Charles Gide Association pour l'Enseignement de la Co operation Paris 1925

Agricultural Co operation in the British Empire Survey and Report of Conference at Wembley July 1924 Edited by Karl Walter Horace Plunkett Foundation Routledge London 1925

Co-operation in Foreign Countries Report on Huston Thompson Senate Document Washington USA 1925

Co-operation at Home and Abroad C R Fay P S King London (New Edition) 1925

Agricultural Co operation in the Canadian West C R Fay (Brochure) P S King London 1925

The Co operative Movement in Italy E A Lloyd Fabian Society London 1925

The Land and its People Lord Ernle Hutchinson London 1925

Le Mouvement Co opératif en Roumanie (Brochure) Bucharest 1925

Story of the Women's Institute Movement J W R. Scott Kingham Press Oxford 1925

Co-operative Marketing of Agricultural Produce in England and Wales Report on Ministry of Agriculture London (Economic Series No 1) 1925

Large Scale Co-operative Marketing in USA Report on R B Forrester Ministry of Agriculture London (Economic Series No 4) 1925

296 YEAR BOOK OF AGRICULTURAL CO-OPERATION

- Co-operative Purchase of Agricultural Requisites in England and Wales*
Report on Ministry of Agriculture, London (Economic Series, No 5), 1925
- Marketing of Agricultural Products* James E Boyle McGraw Hill, New York, 1925
- Canadian Wheat Pool Year Book, 1925* Winnipeg, Manitoba, 1925
- National Council of Farmers' Co-operative Marketing Associations, U.S.A*
Reports of Conferences, 1924, 1925, 1926 Washington, D C

1926

- Agricultural Colonisation of the Zionist Organisation in Palestine* Arthur Ruppin Hopkinson, London 1926
- Co-operation and Competition in the Marketing of Maize, S Africa* Hubert Frankel P S King London, 1926
- Egg Marketing in England and Wales, Report on* Ministry of Agriculture, London (Economic Series, No 10), 1926
- Marketing Farm Products* Alva H Benton Shaw, Chicago, 1926
- Principles and Practices of Co-operation Marketing* E G Mears and M O Tobriner Ginn New York, 1926
- Fédération Générale Néerlandaise de Laiteries Co-opératives* (Brochure) La Haye 1926
- Wool Marketing in England and Wales, Report on* Ministry of Agriculture, London (Economic Series, No 7), 1926
- Marketing of Farm Produce* F J Prewett Part I Live Stock Clarendon Press Oxford 1926
- Agricultural Credit Report on* Ministry of Agriculture, London (Economic Series No 8) 1926
- Federal Intermediate Credit System, U.S.A* Claude L Benner Macmillan New York, 1926
- The Green Rising—U.S.A* (Farmers' Co-operative Movements) W B Bizzell Macmillan New York, 1926
- Syndicats et Co-opératives Agricoles* M Augé-Laribé Colin, Paris 1926
- Taschenbuch für landwirtschaftliche Genossenschaften* Reichsverband d d landwirtschaftlichen Genossenschaften Berlin, 1926
- L'Organisation actuelle de Crédit Agricole* Louis Tardy Musée Social, Revue mensuelle Paris, 1926
- Year With of
- American Co-operation* 2 Vols Papers and Discussions American Institute of Co-operation Washington, 1926

1927

- Co-operative Organisation in British India* B G Bhatnagar Ram Narain Lal, Allahabad 1927
- Present State of the Co-operative Rural Bank Movement in Finland* Hannes Gebhard. (Brochure) Helsingfors, 1927
- Modern Denmark* Hugh Jones P S King, London, 1927
- Marketing of Farm Produce* F J Prewett Part II Milk Clarendon Press, Oxford, 1927
- Making the Most of Agriculture* T Macklin, W E Grimes and J. H. Kolb Ginn, New York, 1927
- Agricultural Co operation Bibliography* (Selected and Annotated List for Readers) Chastina Gardner U S Department of Agriculture, Washington 1927
- Co operative Movement in Social Work* (Rural Betterment) William J Norton Macmillan New York, 1927
- Co-operation in Sweden* Axel Gjores (tr John Downie) Co-operative Union, Manchester 1927

CURRENT PERIODICALS

- Agricultural Co-operation* General Information collected by the Bureau of Agricultural Economics, Department of Agriculture, U S A Issued fortnightly Washington (From November, 1924)
- Andelsbladet*, Publication for Danish Co-operative Organisations. Issued weekly Copenhagen (From 1927)
- Annales de la Mutualité et de la Co-opération Agricoles* Organ of the French Federation of Agricultural Co-operative Societies Issued at irregular intervals Paris (From 1923)
- Bengal Co operative Journal, The* Organ of the Bengal Co-operative Organisation Society Issued quarterly Calcutta (From July, 1921. Some irregular numbers from 1915)
- Bombay Co-operative News, The* Organ of Bombay Central Co-operative Institute Issued monthly Bombay (From April, 1924. to March, 1927, when it was suspended)
- Bombay Co-operative Quarterly, The* Issued by the Bombay Central Co-operative Institute Bombay (From June, 1922 Some numbers from 1917)
- Bridge, The* American publication on Co-operative Banking Issued monthly by the Credit Union National Extension Bureau, Boston, Mass., U S A (From October, 1924)
- Butter Fat* Canadian publication Organ of the Fraser Valley Producers' Co-operative Association, Vancouver, B C. Issued monthly (From July, 1926)

- Co-operation* (in various countries) Information Bulletin Issued at irregular intervals by the Co-operation Section, International Labour Office, Geneva (From June, 1924, No 1)
- Co-operative Marketing Journal* American publication Issued monthly Washington (From No 1, December, 1926)
- Farmers' Elevator Guide* The American publication Organ of the Co-operative Farmers' Elevator Companies of U.S.A Issued monthly Chicago (From 1924)
- Federation Guide* The American publication Organ of the Wisconsin Co-operative Cheese Producers' Federation Issued monthly Plymouth Wis (From 1925)
- Genossenschaftspress* Organ of the German Federation of Agricultural Co-operative Societies Issued fortnightly Berlin (From 1925)
- Grain Growers' Guide* The Canadian journal owned and published by the organised farmers Issued weekly Winnipeg, Man (From 1926)
- International Review of Agricultural Economics* Issued monthly by the International Institute of Agriculture, Rome (From No 1, 1910)
- Kooperatoren* Publication of the Swedish Co-operative Union and the Wholesale Society of Sweden Issued twice monthly Stockholm (From 1925)
- Madras Bulletin of Co-operation* Organ of the Madras Provincial Co-operative Union Issued monthly Royapettah, Madras (From September 1920, not complete)
- Paysan Le* Official journal of the Belgian League of Peasants Issued weekly Louvain (From 1927)
- Pellervo* Organ of the Pellervo (Finnish) Co-operative Organisation Society Issued weekly Helsingfors (From 1926)
- Queensland Producer* The Official journal for organised farmers Issued weekly Brisbane (From 1927)
- Revue des Études Co-opératives* French quarterly Has frequent articles on the agricultural co-operative movement in various countries. Issued from Neuilly (Seine) (From 1924)
- Scoop Shovel* The Canadian journal. Organ of the Manitoba Co-operative Wheat Producers Issued monthly Winnipeg, Man (From March 1926)
- Wheatshaf, The* Publication of the Co-operative Wholesale Society, Manchester, for co-operative societies Agricultural edition Issued monthly (From 1919)

STATISTICAL CENSUS OF ORGANISATIONS

the different states who have contributed their more detailed annual reports and statistics, now available in the Library for those who wish to make a more detailed study of the present state of the movement in India than we have space to permit in this volume

Several hundred organisations (many of them new, others unavoidably omitted from the previous volume) have been added to the list during the past year, a comparatively small number have been deleted as no longer in business

The total number of active agricultural co-operative organisations and membership in different parts of the Empire may now be given with some assurance as follows

	<i>Societies</i>	<i>Members</i>
England and Wales	425	92 169
Scotland	209	15 025
Ireland	593	103 501
Canada	{ 641	341 539
	{ 226	not known
Australia	{ 120	32 094
	{ 113	not known
New Zealand	{ 263	62 109
	{ 8	not known
South Africa	211	50 640
India	80 182	3 058 025
Bahamas	1	900
Barbados	{ 3	302
	{ 1	not known
Ceylon	19	26 373
Cyprus	38	2 056
Palestine	12	not known
		804
Rhodesia	{ 5	not known
	{ 1	
Straits Settlements	3	6 564
Windward Islands	10	495
Totals	83 084	3 797 596

Beyond this summary of the position it would not be wise to press at present, the statistical details are not, in the opinion of the editors, sufficiently uniform or complete as yet to warrant any further deduction than that there is, as compared with last year, a sound and even considerable increase in the volume of agricultural business conducted co-operatively in the Empire. It may be added also that estimates and schemes which have come into our hands in the course of compiling these tables indicate that initiative, especially for the extension of co-operative marketing, is active in all the Dominions

K W
M R M.

INDEX

BRITISH ISLES	377
ENGLAND AND WALES	377
SCOTLAND	377
IRELAND	377
CANADA	377
ALBERTA	377
BRITISH COLUMBIA	377
MANITOBA	377
NEW BRUNSWICK	377
NOVA SCOTIA	377
ONTARIO	377
PRINCE EDWARD ISLAND	377
QUEBEC	377
SASKATCHEWAN	377
AUSTRALIA	401
NEW SOUTH WALES	401
QUEENSLAND	401
TASMANIA	401
WESTERN AUSTRALIA	401
NEW ZEALAND	401
SOUTH AFRICA	411
INDIA	421
COLONIES AND OTHER TERRITORIES	434
BAHAMAS	453
BARBADOS	453
CEYLON	453
CYPRUS	453
KENYA	454
PALESTINE	455
RHODESIA	455
STRAITS SETTLEMENTS	456
WINDWARD ISLANDS	456

KEY TO HEADINGS

A=Names and addresses of societies, companies, or federations.

B=Year of organization.

C=Whether on basis of "one man one vote"

D=Is interest on capital limited?

E=Number of members in society or of societies in federation.

F=Purposes of society or federation (credit, insurance, production, marketing, trading, etc.)

G=Nature of produce or commodity.

H=Capital

I=Total value of sales, loans, or premiums in 1926 or last completed year.

N B—Where figures for 1926 are not available, the amounts in columns H and I are printed in italics.

BRITISH ISLES

ENGLAND AND WALES

DAIRIES

A	B	C	D	E	F	G	H	I
							£	£
Allendale Farmers, The Dairy, Allendale, Northumberland	—	—	—	327	Manufacture	Dairy produce	2,717	32,724
Ashby Folville Co-op Dairy, Ashby, near Melton Mowbray	—	—	—	22	"	"	1,032	11,327
Barrow in Furness and District Dairy Farmers' Co-op Soc., 3, Theatre View, Ulverston	—	—	—	80	"	"	3,137	6,056
Barthomley Farmers' Dairy, Haslington, Crewe	—	—	—	166	"	"	6,127	24,000
" " "	—	—	—	61	"	"	39	—
" " "	—	—	—	29	"	"	933	—
op, The Beaches, Berriew, Mon	—	—	—	38	"	"	1,771	45,030
Blackpool and Fylde Farmers Pure Milk Supply Assoc., 104, Gorton Street, Blackpool	—	—	—	98	"	"	3,803	61,360
Brailsford and District Dairy Farmers' Assoc., The Factory, Brailsford, Derby	—	—	—	9	"	"	81	900
Caersws and District Dairy Assoc., Bronesimon Cottage, Llandunan, Mon.	—	—	—	8	"	"	—	18,320
Carmarthen Dairy Farmers, The Farmers' Factory, Pensarn Road, Carmarthen	—	—	—	—	"	"	—	—
Chichester and District Milk Producers, 63, East Street, Chichester, Sussex	—	—	—	48	"	"	1,027	18,301
Colston Bassett and District Dairy, The Dairy, Colston Bassett, Nottingham	—	—	—	133	"	"	1,674	28,356
Cornwall County Farm and Dairy Co-op, Treloquethack, Helston	—	—	—	9	"	"	358	3,720
County Dairies, 86, Westgate Street, Gloucester	—	—	—	55	"	"	1,292	—
Dairy Farmers Co-op, Buxted, New Road, Buxted, Uckfield, Sussex	—	—	—	1,398	"	"	42,707	116,800
Derbyshire Farmers, Ltd, 19, 1919 Cornmarket, Derbyshire	Yes	Yes	—	73	"	"	602	9,018
Earl Sterndale and Longnor Dairy Assoc., Glutton Bridge, Earl Sterndale, Buxton	—	—	—	—	—	—	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
East Suffolk Farmers' Co-op, High Street, Wrentham, Lowestoft	1924	—	—	7	Manufacture	Dairy produce	£ 179	£ 4,810
East Sussex Dairy Farmers, 197, High Street, Lewes	1924	—	—	369	"	"	1,953	—
Farmers' Assoc., 20, Cheriton Place, Folkestone	1924	—	—	9	"	"	1,035	2,357
Farmers' Clean Milk Dairy, 16, Greyfriars Road, Reading	—	—	—	18	"	"	371	29,589
Flintshire Farmers, The Manor, Hawarden, Chester	1925	—	—	—	"	"	—	—
Frodsham Area Surplus Milk, Main Street, Frodsham, Wirrington	—	—	—	269	"	"	5,539	459
Gloucester Farmers' Milk Depot, 45, Westgate St., Gloucester	—	—	—	377	"	"	4,529	61,279
Gwernafield Co-op Dairy, The Factory, Gwernafield, Nold	—	—	—	16	"	"	200	—
Haltwhistle Co-op Creamery, The Creamery, Haltwhistle, Northumberland	—	—	—	119	"	"	698	4,055
Harby Farmers' Dairy, Harby Melton Mowbray	—	—	—	14	"	"	616	6,659
Harpenden Dairies, 4, High St., Harpenden, Herts	—	—	—	16	"	"	2,570	18,489
Haverfordwest Dairy Farmers, Salutation Sq., Haverfordwest	—	—	—	9	"	"	—	3,576
Hope Co-op Dairies, The Factory, Hope Village, Wrexham	—	—	—	32	"	"	361	109
Horeham Road Co-op, The Creamery, Horeham Road, Eastbourne, Sussex	—	—	—	100	"	"	3,482	22,814
Horsham Milk Producers, Muntham Farm, Barns Green, Horsham	1925	—	—	—	"	"	—	—
Ilminster and District Farmers' Co-op, Station Road, Ilminster, Somerset	—	—	—	289	"	"	7,432	65,153
Kinoulton Farmers, 14, Fletcher Gate, Nottingham	1924	—	—	55	"	"	172	0,241
Lanncoston Lewannick and District Farmers, St Thomas Road, Lanncoston	—	—	—	121	"	"	3,974	11,411
Ledbury Agric. Co-op, New Street, Ledbury	—	—	—	159	"	"	5,162	28,207
Linfold Farm Dairy, Horsham	—	—	—	48	"	"	1,417	22,965
Llandyrnog Cheese Factory, Llandyrnog, Denbigh	—	—	—	46	"	"	1,588	2,642
Llangedwyn Farmers' Co-op Cheese Assoc., The Factory, Llangedwyn, Oswestry	—	—	—	34	"	"	487	2,574
Llangerniew Co-op Cheese Factory, The Factory, Llangerniew, Albergelle, Denbigh	—	—	—	47	"	"	283	490

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Llanybyther Agric. Co op, The Stores, Llanybyther	1903	—	—	375	Manufacture	Dairy produce, eggs, and poultry	£ 1,194	£ 27,632
London and Provincial Dairy men, 8, Southampton Street, Bloomsbury, London	—	—	—	58	"	Dairy produce	305	—
Long Clawson Dairy, The Dairy, Long Clawson, Melton Mowbray	—	—	—	85	"	"	1,731	35,655
Manifold Valley Dairy Assoc., The Factory, Sheen, Buxton	—	—	—	33	"	"	120	10,693
Melton Mowbray Dairy Farmers, The Dairy, North Street, Melton Mowbray	—	—	—	49	"	"	1,634	14,622
Midland Dairy Farmers, 93, " " " " " "	—	—	—	285	"	"	20,013	123,504
" " " " " "				37	"	"	570	2,512
" " " " " "				174	"	"	506	2,375
Seaton Coniery, Newbiggin, " " " " " "				15	"	"	1,960	17,316
" " " " " "				27	"	"	213	423
" " " " " "				11	"	"	265	3,895
" " " " " "				43	"	"	786	9,278
" " " " " "				10	"	"	43	1,819
" " " " " "				41	"	"	351	5,187
Allerton								
South Wales Mutual Dairy Societies' Premises, Peasarn Road, Carmarthen	—	—	—	4	"	"	200	32,012
Sparkford Vale Co-op. Dairy, Home Farm, Sparkford, Bath	—	—	—	210	"	"	11,233	9,974
Stathern and District Dairy, The Dairy, Stathern, Melton Mowbray	—	—	—	40	"	"	1,294	14,609
" " " " " "				95	"	"	425	11
" " " " " "				486	Manufacture and trading	Dairy produce and requisites	19,584	140,012
Sussex Dairy Farmers, 197, High Street, Lewes	—	—	—	16	Manufacture	Dairy produce	80	—
Tryddyn Co-op Dairies, The Dairies, Tryddyn, Mold	—	—	—	20	"	"	150	683
Ty Croes Co-op Dairies, Glanrafon, Aberlraw, Tygroes, Anglesey	—	—	—	21	"	"	203	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Vale of Clwyd Dairies, The Croft, Ruthin	—	—	—	27	Manufacture	Dairy produce	£ 523	£ 2,008
Vale of Conway Dairies, Longton House, Llanrwst, Denbigh	—	—	—	67	"	"	649	1,503
Walkden and District Farmers' Milk Supply Assoc., Creamery, Manchester Road, Walkden, Manchester	—	—	—	21	"	"	333	—
West Wales Farmers' Dairy Milk Factory, Pensarn Road, Carmarthen	—	—	—	732	"	"	9,506	—
Wincanton Dairy Farmers, Kingwell Farm, Wincanton, Somerset	—	—	—	209	"	"	1,247	77,257
Wykeham and District Milk Producers, Hill Farm, Wykeham, Yorkshire	—	—	—	29	"	"	91	1,532

FRUIT

Barry (Westend) Allotment Holders, Gaen Street, Barry, Glamorgan	—	—	—	805	Production and marketing	Fruit	93	900
Deeping Street Traders, Little Bell Farm, Deeping Street, Nicholas, Spalding	—	—	—	24	"	"	66	1,541
Dorset County and West Hants Fruit and Vegetable Agric. Hall, Westbourne, B O	—	—	—	—	"	"	—	—
" " " " " "	—	—	—	113	"	"	1,065	24,80
" " " " " "	—	—	—	290	Marketing	Fruit, vegetables, and eggs	6,549	58,22
Gloucester Growers' Sales, Coventry, Growers' Market, Bull Yard, Coventry	1921	No	Yes	218	"	Fruit, vegetables and dairy produce	1,693	40 0
Littleton and Radsey Growers, Blackminster, Evesham	—	—	—	219	Production and marketing	Fruit	606	21 2
Norfolk Farm and Garden Producers' Assoc., Ivy Holme, Martham, Great Yarmouth	—	—	—	354	"	"	146	18 2
Pershore Co-op Fruit Market, Pershore, Worcester	—	—	—	602	Trading	Fruit and vegetables	10,643	—
" " " " " "	—	—	—	49	Production and marketing	Fruit	12	2 1
" " " " " "	—	—	—	218	"	"	1,221	25 1
				Yes	10%			

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Tiptree and District Fruit Growers' Assoc., Northcote, St Luke's Chase, Tiptree, Essex	—	—	—	53	Marketing	Fruit	£ 3	£ 684
Welford on Avon Growers, Welford-on Avon, Stratford-on-Avon	—	—	—	97	"	"	16	6,576
Worcestershire Farmers, 59, Broad Street, Worcester	—	—	—	725	"	"	13,754	89,284

GENERAL

Aberaeron Agric Co op Soc., 1, Quay Parade, Aberaeron Cardiganshire	—	—	—	156	Trading	Requisites	191	6,970
Anglesey Western Co-op Soc., Bodowen, Rhosneigr, Tyceoes, Anglesey	—	—	—	386	"	"	921	6,715
Arderne Assoc., Swan Hotel, Tarporley	1907	Yes	Yes	244	"	"	5,281	19,657
Aspatna Agricultural Co op., Aspatna, Cumberland	—	—	—	345	"	"	2,433	31,809
Badsworth and Dist Farmers Pinfold Farm, Fairburn, Yorkshire	—	—	—	29	"	"	103	3,380
" " " " " " " " " " " "	—	—	—	73	"	"	1,400	7,772
" " " " " " " " " " " "	—	—	—	523	"	"	6,091	6,438
" " " " " " " " " " " "	—	—	—	119	"	"	99	5,268
Blaenpennal and District Agric Co op Society, Tregaron Stores Cardigan	1912	Yes	Yes	913	"	"	2,079	30,227
Brampton Agric Co-op Soc., 1, Bush Lane, Brampton, Cumberland	—	—	—	73	"	"	328	1,262
Brandsby Agricultural Trading Association, The Dépôt, Railway Street, Malton	—	—	—	691	"	"	4,757	54,165
Bransgore and District Agric Co-op Soc., The Roost, Bransgore, Christchurch	—	—	—	169	"	"	238	2,240
British Seed Corn Association, 1, High Street, Dunmow	—	—	—	9	"	"	59	—
Buckingham Agric Trading Assoc., The Store, Buckingham	—	—	—	212	"	"	6,972	22,634
Burnley Small Holders' Assoc., Brunshaw, b H, 1, Greenfield Road Burnley	—	—	—	113	"	"	111	8,453
Caerphilly and District Agric Co-op Soc., Cwarra Mawr, Cwyrhilly, Cardiff	—	—	—	33	"	"	23	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Caldervale Agriculturists' Trading Soc., Elland Mills, Elland, Yorkshire	—	—	—	314	Trading	Requisites	10,533	50,195
Carmarthen Farmers' Co-op. Soc., The Stores, Carmarthen	—	—	—	2,321	"	"	25,117	159,426
Cheddar Valley and District Fruit Growers' Assoc., Fernwood, The Bartows, Cheddar, Somerset	—	—	—	172	"	"	21	—
Chepstow Farmers, Tredegar Chambers, Newport, Mon	—	—	—	231	"	"	13,710	49,925
Cheshire, Shropshire, and North Wales Farmers' Supply Assoc., 36, High Street, Nantwich	—	—	—	885	"	"	25,934	17,208
Chester and District Farmers' Trading, Queen's Wharf, Cow Lane, Frodsham St., Chester	—	—	—	142	"	"	8,006	67,049
Cirencester Farmers' Assoc., 7, Park Street, Cirencester	—	—	—	134	"	"	197	16,923
Clynderwen and District Farmers' Assoc., Co op. Stores, Clynderwen, Pem.	—	—	—	1,202	"	"	5,194	94,016
Clynnog Fawr Farmers' Assoc., Gwynfa, Penygroes, Carm.	—	—	—	134	"	"	123	8,462
Coalville and District Farmers' Assoc. Central Chambers, Leicester	1917	Yes	5%	36	"	"	225	1,445
Cornwall Farmers, Old Manaton House, Truro, Cornwall	—	—	—	681	"	"	16,031	176,802
Corwen and District Farmers' Assoc., Plasynddol, Corwen	—	—	—	111	"	"	123	5,120
Crich and District Agric. Co op Soc., Chestnut Bank, Fritchley, Derby	—	—	—	84	"	"	158	817
Crymmych and District Farmers' Assoc., Co op. Store, Crymmych, Pem	—	—	—	121	"	"	1,195	32,645
Cumberland and Westmorland Farmers' Central Holdings, Corn Market, Penrith	—	—	—	226	"	"	9,601	62,013
Darley Farmers, Thornthwaite, Darley, Harrogate	—	—	—	41	"	"	139	2,800
Denbigh and Ruthin Farmers' Assoc., Wynstay Rd., Ruthin	—	—	—	276	"	"	1,042	6,015
Dorset Farmers, Dorchester	—	—	—	1,188	"	"	34,971	186,181
Dulas Agric Co op. Society, Brynreilan, Dulais, Amŵedd	—	—	—	44	"	"	40	497
Dunmow and District Farmers, Peckers, Gt. Canfield, Dunmow	—	—	—	25	"	"	6	24
Dyffryn Ial Agric Co-op Soc., Graig, Llanarmon-yn-Yale, Mold	—	—	—	116	"	"	242	6,210
East Devon Agric. Co op Soc., 37, Queen Street, Exeter	—	—	—	565	"	"	11,644	62,433

BRITISH ISLES

A	B	G	D	E	F	G	H	I
East Surrey Farmers' Co-op Soc., Southern Railway Goods Yard, Hookey Lane, Redhill	—	—	—	60	Trading	Requisites	£ 2,915	£ 22,794
Eastern Counties Farmers' Co-op Assoc., 86, Princes Street, Ipswich	—	—	—	3,190	"	"	60,629	1,028,283
Edeyrnion Agric Co-op Soc., The Stores, Berwyn Street, Llandrillo, Corwen	—	—	—	168	"	"	93	4,969
Eglwysbach Farmers' Assoc., New Mill, Eglwysbach, Tally cafn, Denbighshire	—	—	—	33	"	"	35	402
Eifonydd Farmers' Association, Minydon, Pwllheli	—	—	—	790	"	"	3,634	64,297
Emlyn Agric. Society, Bridge Street, Newcastle, Emlyn, Carmarthen	1902	Yes	5%	821	"	"	3,564	22,100
Escrick and District Agric Co-op, Gullrudding Grange, Naburn, York	—	—	—	46	"	"	1,730	9,268
Farmers' (The) Stores, Quay	—	—	—	157	"	"	3,344	6,524
				124	"	"	417	8,594
Farnham								
Fishguard and Goodwick Agric Society, Station Yard, Goodwick, Pem	—	—	—	61	"	"	45	4,551
Flintshire Agric Co-op Soc., Grosvenor Stores, Grosvenor Street, Mold	—	—	—	81	"	"	2,330	3,353
Foel Agricultural Co-op Soc.,	—	—	—	312	"	"	554	26,434
				541	"	"	0,293	61,881
Goodnestone Agric Lane Soc., Bank Chambers, Wingham	1924	—	—	6	"	"	40	—
Gower Farmers' Co-op Society, The Stores, Reynoldston, Glamorgan	—	—	—	299	"	"	502	5,504
Greetland and District Trading Societies, 8 Ely Street, West Vale, Greetland Halifax	—	—	—	134	"	"	325	7,446
Gwinear and District Agric Co-op Society, Carnell Green, Camborne	—	—	—	68	"	"	672	7,696
Halifax Farmers' Trading Soc.,	—	—	—	331	"	"	908	45,417
				57	"	"	93	1,359

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Hartley Agric Co op Society, Co op Stores, Ash Road, Hartley, Longfield, Kent	1914	Yes	5%	103	Trading	Requisites	£ 233	£ 6,321
Hartshead, Clifton, and District	—	—	—	90	"	"	1,251	12,563
				777	"	"	570	42,012
				55	"	"	4,320	20,352
Hay and District Farmers' Co op Society, Brook Street, Hay, Hereford	—	—	—	73	"	"	4,620	25 2s 2
Hebden Bridge and District Farmers' Assoc, Goods Sta- tion, L and Y Railway, Hebden Bridge	—	—	—	203	"	"	875	23,540
				71	"	"	61	351
				145	"	"	3,216	33,200
				589	"	"	20,000	116,505
				89	"	"	801	15,170
				70	"	"	134	4,253
				234	"	"	641	8,304
				239	"	"	131	11,323
Ilkley and District Assoc				217	"	"	217	11,124
					"	"	337	15,321
					"	"	248	3 199
Farmers Assoc, Llanowr Wells, Llansane, Cardiff	—	—	—	485	"	"	1,885	31,625
Llanelli and District Farmers' Stores, Coldstream Street, Llanelli	—	—	—	211	"	"	73	5,712
				219	"	"	144	17,000
Llangollen and District Farmers' Assoc, Penrallt, Llangollen	—	—	—	45	"	"	45	115

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Llangynwyd Farmers, 16, Maesteg Rd., Maesteg, Bridgend	—	—	—	76	Trading	Requisites	£ 20	£ 3,232
Llandiloes Farmers Co op Soc., The Stores, Station Yard, Llandiloes, Mont.	—	—	—	77	"	"	251	8 445
Llanrwst District Agric Co op Soc., Co-op Stores, Plough Street, Llanrwst, Denbigh	—	—	—	164	"	"	734	8,330
Llantilio, Crossenny and District Agric Co-op Society, School House, Llantilio,	—	—	—	113	"	"	153	—
"				64	"	"	31	145
"				41	"	"	5	312
"				63	"	"	1,703	3,048
Lunesdale Farmers, 1, Cable Street, Lancaster	—	—	—	617	"	"	27,091	177,638
Lydney District Farmers' Co op Society, Agricultural Store, Lydney	—	—	—	416	"	"	6,517	43 810
Macclesfield and District Farmers' Trading Soc., Union Corn Mills, 13, Stanley Street, Macclesfield	—	—	—	291	"	"	14,532	71,990
Maelor Agric Co-op Soc., The Mill, Bronington, Whitechurch Salop	—	—	—	302	"	"	3,446	16 551
Maentwrog and District Agric Co-op Society, Co-op Stores, Maentwrog, Merioneth	—	—	—	161	"	"	118	4,824
Manchester and District Farmers' Co op Assoc., 102, High Street, Manchester	1913	Yes	Yes	569	"	"	10,856	132,749
"				190	"	"	196	5,154
"				182	"	"	572	11,463
Lynn								
Mid Cheshire Farmers' Co-op Soc., 2, Canute Place, Knutsford	—	—	—	621	"	"	9,918	60 414
Mid Glamorgan Farmers, Old Foundry, Bridgend	—	—	—	422	"	"	4,510	25,087
Midland Farmers Co-op Assoc., Corn Exchange Chambers, Birmingham	—	—	—	932	"	"	1,291	61,164
"				20	"	"	2	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Montgomeryshire Farmers' Association, Wesley Street, Newtown, Montgomery	—	—	—	633	Trading	Requisites	£ 9,061	£ 40,397
Nat Machno and District Agric Co op Soc, Ty n y Ddol, Penmachno, Bettwa y Coed, Carn	—	—	—	144	"	"	736	5,399
New Forest Agric Co op Soc, Marley House, Netley Marsh, Southampton	—	—	—	443	"	"	2,563	21,432
New Quay, Llandyssul Agric Farmers' Store, New Quay, Llandyssul	—	—	—	161	"	"	513	6,775
Newark Farmers, 38, Middle	—	—	—	130	"	"	2,631	16,136
"				297	"	"	1,496	13,559
"			6%	277	"	"	4,318	28,909
"			—	186	"	"	13,676	100,274
North West Anglesey Co op Soc, The Station, Rhosgoch, Anglesey	—	—	—	314	"	"	211	7,623
Northallerton Agric Club Trading Assoc., Upper Assembly Room, Golden Lion Hotel, Northallerton	—	—	—	185	"	"	74	7,211
Northamptonshire Farmers, 14, Guildhall Road, Northampton	—	—	—	496	"	"	18,550	106,561
Northern Agric Co op Society, 26, Clayton Street, West, Newcastle on Tyne	—	—	—	299	"	"	14,385	83,200
Nursery Trades' Bank Corner, 73, Turners Hill, Cheshunt, Waltham Cross	—	—	—	152	"	"	1,765	30,336
Oldham and District Farmers Provender Supply, Dickinson Street, Oldham	—	—	—	83	"	"	2,449	20,439
Oldham Poultry League, 3, " "	—	—	—	98	"	"	503	2,430
"				374	"	"	6,519	63,747
"				60	"	"	257	5,035
Pembroke and District Agric Co op Society, Quay Stores, Pembroke	—	—	—	654	"	"	749	26,437
"				70	"	"	1,400	7,915
"				260	"	"	1,685	11,574

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Penrhyncoch Agric. Co op Soc., The Store, Penrhyncoch, Bow Street, Cardiganshire	—	—	—	21	Trading	Requisites	1	2 1
Penrith and District Farmers' Co-op. Society, 7, Castlegate, Penrith	—	—	—	212	"	"	2,140	10 2
Penybont and District Farmers Assoc., The Victory, Penybont Station, Radnor	—	—	—	123	"	"	1,165	2,405
Petersfield Agric Co-op. Soc., Week Green, Froxfield, Peters field	—	—	—	72	"	"	10	2 1
Pontardawe and District Farm ers' Association, 4, James St., Pontardawe	—	—	—	207	"	"	244	4,400
Pontardulais and District Farmers' Assoc., Market Hall, Hendy, Pontardulais, Glam	—	—	—	442	"	"	374	12 771
Preston and District Farmers' Trading Society, 5, Wharf St., Preston	—	—	—	1,506	"	"	73,542	4,417,771
Pumpsaint and District Agric Co op Soc., Llandre, Pump saint, Llanwrda, Carmarthen	1908	Yes	Yes	506	Trading and marketing	Requisites and produce	3,711	47,500
Purton and District Agric Co-op Soc., Feldholm, Station Road, Purton, Swindon	—	—	—	52	Trading	Requisites	97	/
" " " " " "				130	"	"	180	4,400
" " " " " "				110	"	"	116	1,100
Radnor								
Ripponden and Dist. Farmers' Assoc., Oldham Road, Rip ponden, Halifax	—	—	—	108	"	"	116	10,710
Rochdale and District Farmers, Cornmill, High St., Rochdale	—	—	—	109	"	"	4,700	22 10
Rochdale and District Poultry League, Franklyn Street Mill, Rochdale	—	—	—	106	"	"	2,080	17,500
Rylstone and District Agric Trading Association, Sunny side, Cracoe, Skipton	—	—	—	63	"	"	570	4,116
Saffron Walden, Bishops Stort ford, and District Farmers Assoc., 1, Market St., Saffron Walden	—	—	—	613	"	"	11,260	11,500
St. Fagan's Peterston and Dist. Agric. Co-op Assoc., 4, Park Place, Cardiff	—	—	—	320	"	"	172	2,400
" " " " " "					"	"	853	6,500
" " " " " "					"	"	20,553	16,700

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Montgomeryshire Farmers' Association, Wesley Street, New	—	—	—	633	Trading	Requintes	£ 9,061	£ 40,397
"			—	144	"	"	736	539
New Forest Agric Co op Soc., Marley House, Netley Marsh, Southampton	—	—	—	443	"	"	2,563	2143
New Quay, Llandysul Agric Farmers' Store, New Quay, Llandysul	—	—	—	161	"	"	513	673
Newark Farmers, 38, Middle gate, Newark	—	—	—	130	"	"	2,631	16,136
North Cardiganshire Farmers' Co-op Society, 27, Chalybeate Street, Aberystwyth	—	—	—	297	"	"	1,496	13,539
North Devon Farmers' Wharf, Barnstaple Street, Bideford	1919	Yes	6%	277	"	"	4,318	28,909
North Notts Farmers, Bridge Place Worksop	—	—	—	186	"	"	13,676	100,274
North West Anglesey Co op Soc., The Station Rhosgoch, Anglesey	—	—	—	344	"	"	211	7,629
Northallerton Agric Club Trading Assoc., Upper Assembly Room, Golden Lion Hotel	—	—	—	185	"	"	74	7,211
"				496	"	"	18,550	106,391
"				299	"	"	14,385	83,206
"				162	"	"	1,753	30,334
Oldham and District Farmers' Provender Supply, Dickinson Street, Oldham	—	—	—	83	"	"	2,449	20,439
Oldham Poultry League, 3, St. John's Street, Oldham	—	—	—	98	"	"	503	2,430
"				374	"	"	6,519	63,747
"				60	"	"	257	5,033
Pembroke and District Agric Co op Society, Quay Stores Pembroke	—	—	—	654	"	"	749	26,437
"				70	"	"	1,400	7,915
"				260	"	"	1,585	11,574

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Penrhyncoch Agric. Co op Soc , The Store, Penrhyncoch, Bow Street, Cardiganshire	—	—	—	21	Trading	Requisites	£ 1	£ 361
Penrith and District Farmers Co op. Society, 7, Castlegate, Penrith	—	—	—	242	..	..	3,140	10,818
Penybont and District Farmers' Assoc , The Victory, Penybont Station, Radnor	—	—	—	123	..	..	1,165	8,436
Petersfield Agric. Co-op Soc , Week Green, Froxfield, Peters field	—	—	—	72	..	..	19	260
Pontardawe and District Farm ers' Association, 4, James St , Pontardawe	—	—	—	207	..	..	244	4,479
Pontardulais and District Farmers' Assoc., Market Hall, Hendy, Pontardulais, Glam	—	—	—	442	,	..	374	19,771
Preston and District Farmers' Trading Society, 5, Wharf St , Preston	—	—	—	1,506	..	..	73,562	490,860
Pumpsaint and District Agric Co-op. Soc , Llandre, Pump saint, Llanwrda, Carmarthen	1908	Yes	Yes	606	Trading and marketing	Requisites and produce	3,711	47,370
Purton and District Agric Co op Soc , Feldholm, Station D 3d B 2000	—	—	—	62	Trading	Requisites	97	2
				130	..	..	689	4,487
				110	..	..	115	1,042
Assoc , Hazelmere, Rhayader, Radnor	—	—	—	108	..	..	116	10,518
Ripponden and Dist. Farmers Assoc , Oldham Road, Rip ponden, Halifax	—	—	—	109	..	..	4,790	22,108
Rochdale and District Farmers, Cornmills, High St , Rochdale	—	—	—	106	..	..	2,089	17,850
Rochdale and District Poultry League, Franklyn Street Mill, Rochdale	—	—	—	63	..	..	570	4,015
Rylstone and District Agric Trading Association, Sunny side, Cracoe, Skipton	—	—	—	613	..	..	11,266	61,725
Saffron Walden, Bishops Stort ford, and District Farmers Assoc , 1, Market St , Saffron Walden	—	—	—	320	..	..	172	3,408
St. Fagan's Peterston and Dist. Agric Co-op Assoc , 4, Park Place, Cardiff	—	—	—	63	..	..	853	6,850
Sherston Co-op Milling, Town Mill, Sherston, Malmesbury	—	—	—	1,226	..	..	29,553	96,707
Shropshire Farmers, 23, Talbot Chambers, Shrewsbury	—	—	—		..	..

YEAR BOOK OF AGRICULTURAL CO OPERATION

A	B	C	D	E	F	G	H	I
Sabod Co op Soc Blaenddol	—	—	—	101	Trading	Requisites	£ 67	£ 28 0
Dolwyddlan Carnarvonshire	—	—	—	200			68	3 03
Solva Farmers Co op Society	—	—	—	396			7 45	31 718
				517			21 239	90 01*
Ross								
South Shropshire Farmers	1918	Yes	Yes	250			9 106	49 151
Board of Trade Siding Craven								
Arms Shropshire								
South West Lancashire Farmers	—	—	—	172			9 977	0 788
Chapel Street Ormskirk								
Southern Counties Agricultural	1907	—	—	960	Trading	Requisites	27 384	473 568
Trading Society Cranworth					and	eggs and		
Road Corner Winchester					marketing	poultry		
Sowerby Bridge and District	—	—	—	68	Trading	Requisites	302	17 070
Dairy Farmers and Milk								
Dealers Assoc The Nook								
Sowerby Bridge								
Staffordshire Farmers Bank	—	—	—	1 419			27 551	254 463
Passage Stafford							17	6
Stowupland Co op Food Pro	—	—	—	69				
duction The School House								
Stowupland Stowmarket								
Snaledale Farmers Association	—	—	—	110			70*	0 833
Tremington Yard Reeth Rich								
mond Yorks				89			319	8 27
				272			74	91 99
Tees Side Farmers & Horse	—	—	—	669			23 956	236 515
Market Dunnington							245	3 96
Towyn Farmers Centum House	—	—	—	53			135	15 60
Towyn Merioneth								
Trawsfynydd Farmers Co op	—	—	—	273			310	0 50
Soc Trawsfynydd Co-op Store								
Trawsfynydd Merioneth	—	—	—	275			4 000	90 000
Vale of Aeron Agric Co op	—	—	—	640				
Stores Felinfach Cardigan								
shire				40			3	53
Vale of Clwyd Agric Co op	—	—	6*	565			487	5 684
Vale of Clwyd Agric Co op	—	—	—	565				
The Stores Priory Street								
Cardigan								
Wakefield and District Farmers	1919	Yes	6*	102	Trading	Requisites	2 844	23 09
Central Cornhill Pncham St					and	and		
Wakefield					marketing	produce		

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Wanborough District Agric Co op Soc, House of Mr. G Gibbs, Burycroft, Wanborough, Swindon	1912	Yes	No	41	Trading	Requisites	£ 100	526
Warwickshire Farmers, Guild	—	—	—	510	..	..	21,640	48,427
				223	..	..	1,099	14,957
				471	..	..	4,865	25,942
				634	..	..	15,949	182,776
Whitehaven								
West Devon and North Corn wall Farmers, Stanhope Hotel, Holsworthy	—	—	—	388	..	..	7,785	90,697
West Glamorgan Farmers' As soc, The Station, Llangyfe lach, Swansea, Glam	—	—	—	192	..	..	401	11,690
West Hereford and Radnor Farmers, Oddfellows' Hall, Church Street, Kington	—	—	—	92	..	..	2,766	10,122
West Surrey Farmers' Assoc Market Buildings, Woodbridge Road, Guildford	1907	—	—	549	..	..	743	53,073
Westend and District Agric Co op Soc, Co-op Stores Westend, Southampton	—	—	—	41	..	..	97	710
West Midland Farmers' Assoc, Gloucester	1902	Yes	Yes	1,228	..	..	20,535	112,206
Weston Rhyn Farmers, Preea gwene, Weston Rhyn, Os westry	—	—	—	86	..	..	738	9,978
Wetherby Farmers, 4, Ashfield, Wetherby, Yorkshire	—	—	—	105	..	..	1,017	6,491
Whalley District Farmers, Abbey Corn Mill, Whalley, Blackburn	—	—	—	107	..	..	3,539	30,249
Wharfedale Farmers' Trading	—	—	—	232	..	..	167	22,458
				230	..	..	7,574	34,423
				161	..	..	2,152	21,924
Wiltshire Agric Co-op Soc, 6, Bath Road, Nelskham	—	—	—	967	..	..	6,687	51,759
Winton District Agric Co-op Soc, Victoria Buildings, Mey rick Street, Dolgelley	—	—	—	90	..	..	56	2,374
Woodham Co-op Society, 64, Finsbury Pavement, London	—	—	—	14	..	..	40	—
Wortley and Tankersley Farm ers' Co-op Soc, 130, Tan kersley, Barnsley	—	—	—	87	..	..	23	2,898

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Wrexham and District Farmers' Co-op Trading Soc., Charles Street Mills, Wrexham	—	—	—	217	Trading	Requisites	£ 9,690	£ 49,417
Wyle and District Trading Soc., 92, Town Gate, Wyle, Bradford	—	—	—	138	"	"	196	3,786
Wynnstay Farmers' Association, Bronwylla, Llansantffraid, Montgomery	—	—	—	533	"	"	4,933	34,450
Yorkshire Farmers, 51, Skeldergate, York	—	—	—	816	"	"	39,250	347,45
Ysbytydyan Farmers' Assoc., Penybont Ysbytydyan, Betws y Coed, Carmarvonshire	—	—	—	83	"	"	94	2,97

SMALL HOLDING SOCIETIES

Abingdon S.H. Soc., Ltd., Swin	—	Yes	Yes	63	Marketing	Produce	14	—
"	—	"	"	163	"	"	146	—
"	—	"	"	73	"	"	103	—
"	—	"	"	7	"	"	23	—
"	—	"	"	8	"	"	9	—
"	—	"	"	79	"	"	149	—
Bromley	—	"	"	170	"	"	27	—
"	—	"	"	24	"	"	42	—
"	—	"	"	27	"	"	—	—
"	—	"	"	38	"	"	25	—
"	—	"	"	101	"	"	41	695
"	—	"	"	72	"	"	14	45
"	—	"	"	39	"	"	44	—
Croxley Green S.H. Co-op. Soc. Ltd., 4, Watford Road, Watford, Herts	—	"	"	59	"	"	22	—

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Croydon S.H. Co op Soc. Ltd., 104, Southbridge Road, Croydon	—	Yes	Yes	104	Marketing	Produce	£ 94	£ —
Cuddington S.H., Ltd., Norwood, Dollicott Rd., Haddenham, Thame	—	"	"	32	"	"	25	—
Denford S.H., Ltd., House of C Jacobs, Freeman Lane, Denford, Thrapston	—	"	"	15	"	"	6	—
Denholme S.H. Assoc., Ltd., Fern Cottage, Buck Street, Denholme, Bradford	—	"	"	46	"	"	213	1,483
Eastwoodbury S.H., Ltd., East woodbury Farm Office, Rochford, Essex	—	"	"	75	"	"	37	923
Epsum and Sutton District S.H. Soc., Ltd., North Loe, Ewell	—	"	"	60	"	"	217	—
Ferryhill Village S.H. Soc., Ltd., 29, Lightfoot Terrace, Ferryhill, Village, Ferryhill, Co. Durham	—	"	"	20	"	"	26	—
Gamlingay S.H., Ltd., Clare Farm Mill Street, Gamlingay, Sandy	—	"	"	324	"	"	103	—
Glusburn S.H., Ltd., Townsend Place, Glusburn, Keighley	—	"	"	11	"	"	103	—
Gretton S.H., Ltd., Katton Arms Club Room, Gretton, Kettering	—	"	"	65	"	"	1,305	128
Keighley and District S.H., Ltd., 4, Edward Street, Worth Village, Keighley	—	"	"	42	"	"	16	—
Kempston S.H. Soc., Ltd., The Welcome, High Street, Kempston, Bedford	—	"	"	82	"	"	89	163
Keyworth S.H., Ltd., House of Mr W. Doleman, Keyworth, Notting ham	—	"	"	18	"	"	3	—
Laindon and District S.H., Ltd., The Brambles, High Road, Lain don, Romford	—	"	"	157	"	"	112	5
Lakenheath S.H. Assoc., Ltd., Anchor Lane, Lakenheath, Bran don, Suffolk	—	"	"	24	"	"	1	—
Leicester Co-op S.H. Assoc., Ltd., Brookvale House, Cosby, Leicester	—	"	"	82	"	"	924	2
Lines and Norfolk S.H. Assoc., Ltd., 31, Priestgate, Peterborough	—	"	"	20	"	"	962	—
Mansfield S.H., Ltd., House of Mr T A Townsend, Little Carter Lane, Mansfield	—	"	"	135	"	"	36	—
Market Lavington and Easterton S.H. Soc., Ltd., 8, Council Cottages, New Rd., Market Lavington, Wilt.	—	"	"	16	"	"	4	—
Mere and District S.H., Ltd., resi dence of Mr. Walter Burden, North Road, Mere, Wilt.	—	"	"	45	"	"	445	12
Mereva S.H. Assoc., Ltd., Essex	—	"	"					
Milton and District S.H. Co-op Soc., Ltd., Red House, Milton, Cambridge	—	"	"	110	"	"	2,250	7,823

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Oadby Co op S H Assoc., Ltd., The Lindens, Stoughton Road, Oadby, Leicester	—	Yes	Yes	70	Marketing	Produce	£ 38	£ —
Over (Cambs) Ex-Servicemen's Land Soc., Ltd., High Street, Over, Cambridge	—	"	"	40	"	"	8	—
Ovenhope Ex-Servicemen's Assoc Ltd., 28, Lowertown, Ovenhope, Keighley	—	"	"	89	"	"	66	1
Pocklington and District S H. Soc., Ltd., The Old Vicarage, Bishop Wilton, Yorkshire	—	"	"	18	"	"	8	—
Ponders End and District S H Assoc., Ltd., 52, Kingsway, Ponders End, Middlesex	—	"	"	203	"	"	10	2
Poole S H Assoc., Ltd., Ord Ware ham Road, Oakdale, Poole	—	"	"	20	"	"	16	—
Potton and District S H., Ltd., Hill View, Biggleswade Road, Potton, Sandy	—	"	"	66	"	"	57	—
Radstock and District S H Society, Ltd., 16, Mendip View, Radstock Bath	—	"	"	110	"	"	64	—
Renhold and District S H Society, Bedfordshire	—	"	"					
" " " " " " " "	—	"	"	67	"	"	23	—
" " " " " " " "	—	"	"	14	"	"	131	—
" " " " " " " "	—	"	"	62	"	"	114	—
" " " " " " " "	—	"	"	37	"	"	51	10
" " " " " " " "	—	"	"	137	"	"	132	1,763
Yorks	—	"	"					
Stoke Albermoor S H Assoc., War wickshire	—	"	"					
Stoke Works and District S H Soc., Ltd., Astwood Cottages, Stoke Works, Bromsgrove, Worcs	—	"	"	21	"	"	203	—
Stotfold Co-op S H., Ltd., Manor Farm, Stotfold, Baldock, Herts	—	"	"	29	"	"	175	—
Stourbridge S H., Ltd., Worcs	—	"	"					
Street and District S H Assoc., Ltd., 6, Cranhill Road, Street, Somerset	—	"	"	92	"	"	109	—
Sturminster Newton S H., Ltd., Dorset	—	"	"					
Sutton and District Comrades' Land and Trading Soc., Ltd., Royal Arms Hotel, Sutton, Ely	—	"	"	38	"	"	173	—

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Sutton in Craven S H. Assoc , Ltd , 13, Park Avenue, Sutton in Craven, Leighley	—	Yes	Yes	27	Marketing	Produce	£ 33	£ 232
Sutton Valence S H , Mount Pleas ant, Sutton Valence, Maidstone	—	"	"	29	"	"	16	—
Throston S H. Soc , Ltd , Durham	—	"	"					
Tideswell and District Ex Service men s Club S H. Soc , Ltd , Com mercial Rd , Tideswell, Buxton	—	"	"	12	"	"	7	—
Wayland S H. Assoc , Ltd , the residence of Mr. W. B Taylor, High Street, Watton, Thetford	—	"	"	26	"	"	13	—
West Herts Co op S H Soc , Ltd The Haven, Chipperfield, Kings Langley, Herts	—	"	"	316	"	"	33	—
West Sussex S H Assoc , Ltd , Sussex	—	"	"					
Whissonet S H Credit Soc , Ltd , Norfolk	—	"	"					
Whittlesea and District S H Assoc , Ltd., 12, Cemetery Rd., Whittlesea, Cambs	—	"	"	100	"	"	23	217

SMALL HOLDING AND ALLOTMENT SOCIETIES

Altrincham, Bowden, Hale, and Dis trict A and S H Soc., Ltd , 11, Mill Street, Altrincham	—	Yes	Yes	330	Marketing	Produce	16	—
Amble S H and A. Assoc , North umberland	—	"	"					
Ashley Down and District S H and A Assoc , Ltd., 26, Station Road, Ashley Down, Bristol	—	"	"	651	"	"	41	100
Barnsley S H. and A Soc , Ltd., 25, Mount Street, Barnsley	—	"	"	103	"	"	81	—
Barrowby and District A. and S H Assoc , Fairview Cottage, High Road, Barrowby, Crantham	—	"	"	146	"	"	7	62
Beeches A and S H , Ltd., Charles Edward Road, South Yardley, Birmingham	—	"	"	82	"	"	1,944	45
Benwick and District A. and S H., Ltd , G. Oldfield, Russell Road, Benwick, March	—	"	"	68	"	"	538	197
Biggleswade and District S H and A Soc , Ltd., Mr E S King, Stratton Street, Biggleswade	—	"	"	118	"	"	161	—
Blyth S H and A Assoc , Ltd , 41, First Avenue, Blyth	—	"	"	439	"	"	77	—
Boreham S H. and A. Assoc., Ltd , Essex	—	"	"					
Boston and District A Gardeners' and S H Assoc , Ltd , 19 Tooley Street, Skirbeck, Boston, Lincs	—	"	"	92	"	"	30	229

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Bournemouth and District S.H. and A. Soc., Ltd., 303, Wimborne Road, Moordown, Bournemouth	—	Yes	Yes	369	Marketing	Produce	£ 82	£ —
Branton and District A. and S.H. Assoc., Ltd., The Cottage, Branton, Lincoln	—	"	"	149	"	"	17	7
Brington S.H. and A., Ltd., School House, Little Brington Northampton	—	"	"	30	"	"	40	—
Bristol and District S.H. and A. Federation Ltd., 3, Field Place, Two Mile Hill Road, Bristol	—	"	"	23	"	"	16	521
Bulwell S.H. and A. Assoc., Ltd., 2, Kersall Drive, Highbury Road, Bulwell, Nottingham	—	"	"	625	"	"	54	29
Burford A. and S.H. Soc., Oxen	—	"	"	59	"	"	21	—
Burton-Stather and District A. and S.H. Assoc., Ltd. New Houses, Burton-Stather Scunthorpe Lines	—	"	"	30	"	"	20	—
Bushey Co-op. S.H. and A. Assoc., Ltd., Bradfield, Bushey Grove Rd. Watford	—	"	"	192	"	"	19	34
Carlton How S.H. and A. Assoc. Ltd. 46, Maynard St. Carlton How Yorks	—	"	"	50	"	"	2	11
Castle Cary and District S.H. and A. Soc., Ltd., 7, Cumnock Road, Castle Cary, Bath	—	"	"	94	"	"	37	55
Charlton Kings A. and S.H. Assoc. Charlton Kings, C. and L., Cheltenham	—	"	"	343	"	"	275	—
Cheltenham and District A. and S.H. Soc., Ltd. 23, Bennington Street Cheltenham	—	"	"	106	"	"	9	5
Chiltern S.H. and A. Assoc. Ltd. 8, Oswald Terrace Chiltern Bridges, Ferryhill Durham	—	"	"	19	"	"	42	—
Clifton and District S.H. and A. Soc., Ltd., The Green North Islworth, Essex	—	"	"	440	"	"	66	120
Coalville and District S.H. and A. Soc., Ltd., 121, North St., Huggles cote, Leicester	—	"	"	34	"	"	54	—
Coventry Gardeners and S.H. Federation, Ltd., 25, Berkley Road Coventry	—	"	"	141	"	"	26	—
Cradley and District S.H. and A. Soc., Ltd., 45, Congreaves Road Cradley Heath	—	"	"	179	"	"	45	—
Crosby and District A. and S.H. Assoc., Ltd., 19, George Street Crosby, Scunthorpe, Lines	—	"	"	237	"	"	17	26
Darlington and District S.H. and A. Assoc., Ltd., 7, York Street, Albert Hill Darlington	—	"	"					
Darton and District S.H. and A. Soc., Ltd., Yorks	—	"	"					

BRITISH ISLES

A	B	G	D	E	F	G	H	I
	—	Yes	Yes	425	Marketing	Produce	£ 32	£ 5,872
	—	"	"	233	"	"	12	58
Canbury East Bridgford Gardeners' A. and S.H. Assoc., Ltd., Red Barn, East	—	"	"	66	"	"	7	114
	—	"	"	161	"	"	51	40
	—	"	"	780	"	"	80	—
Fareham District A. and S.H. Soc., Irene, Brockhurst Road, Gosport	—	"	"	262	"	"	41	—
Faringdon and District S.H. and A. Soc., Malborough Street, Faring don, Berks	—	"	"	68	"	"	4	2
Ferryhill Station Workmen's Club and Institute, Durham Rd., Ferry hill, Durham	—	"	"	307	"	"	57	10
Frampton Cotterell and District A. Holders and S. Growers, Ltd., Council School, Frampton Cot terell, Bristol	—	"	"	293	"	"	16	242
Goole S.H. and A. Assoc., Ltd., 3, Broadway, Goole	—	"	"	281	"	"	29	26
Grove Hill and District S.H. and A. Assoc., Ltd., Old Longland's Farm, Grove Hill, Middlesbrough	—	"	"	478	"	"	382	9
Haynes S.H. and A. Holders' Soc., Bedfordshire	—	"	"					
Highly and District A. and S.H. Soc., Ltd., 6, Block 18, Garden Village, Highly, Kidderminster	—	"	"	87	"	"	33	1
High Wycombe and District S.H. and A.H., Ltd., Hillside, Oakridge Wood, High Wycombe	—	"	"	47	"	"	102	—
Hucknall and District S.H. and A. Assoc., 47, Bentinck St., Hucknall, Notts	—	"	"	258	"	"	21	83
Hummersknot A. and S.H. Assoc., Tubwell Row Buildings, Market Place, Darlington	—	"	"	44	"	"	5	—
Irchester S.H. and A. Assoc., Ltd., W.M.C., Irchester, Welling borough	—	"	"	15	"	"	26	—
Irlam, Cadishead, and District A.	—	"	"	336	"	"	17	—
		"	"	100	"	"	28	—

BRITISH ISLES

SCOTLAND

DAIRIES

A	B	C	D	E	F	G	H	I
Coll Agric. Co-op., Armagour, Coll, Argyleshire	1917	Yes	Yes	28	Manufacture	Dairy produce	£ 4	—
Craigie and Symington Farmers' Co-op. Association, Argyllshire	1919	..	..	50	..	..	5,705	27,115
.. .. .				48	..	..	3,970	31,473
.. .. .				111	..	..	4,338	36,982
.. .. .				104	..	..	7,411	37,669
Dunlop Co-op. District Assoc., Dunlop, Ayrshire	1900	..	..	43	..	..	2,586	37,178
Fenwick Farmers' Co-op Assoc., Waterside, Fenwick, Kilmar- nock	1911	..	..	39	..	..	1,751	50,730
Galloway Creamery, Ltd., 8, Bridge Street, Stranraer	1920	..	..	289	..	..	21,232	140,427
Galston and District Farmers' Co-op. Assoc., The Creamery, Galston, Ayrshire	—	—	—	97	..	..	4,373	45,003
Inverness Farmers' Dairy, 5, Waterloo Place, Inverness	1912	Yes	Yes	22	..	..	1,518	25,870
Kilmaurs Dairy Assoc., Kil- maurs, Ayrshire	1909	..	..	50	..	..	381	50,316
Locheportside Agricultural Co- op., Locheport, North Uist, Inverness	1920	..	..	31	..	..	18	—
Lugton Co-op. Dairy Assoc., Lugton, Beith, Ayrshire	1908	..	..	39	..	..	2,468	24,511
Maybole and District Farmers' Assoc., Ltd., Kirkmichael, Maybole	1920	..	..	91	..	..	2,377	31,418
Newton Stewart and District Farmers, 2, Princes Street, Newton Stewart	—	—	—	7	..	..	—	—
Portwilliam Dairy Farmers' As- soc., The Airlour Creamery, Portwilliam, Wigtownshire	1920	Yes	Yes	116	..	..	4,714	27,190
Rowallan Co-op. Dairy Assoc., Fenwick, Ayrshire	1906	..	..	35	..	..	1,663	35,091
South Ayrshire Farmers' Dairy Assoc., The Creamery, Pin- wherry, Ayrshire	1920	..	..	47	..	..	4,396	10,787
Stewarton Dairy Assoc., North Stewarton, Ayrshire	1910	..	..	78	..	..	134	78,506
Stewartry Dairy Assoc., Union Bank of Scotland, Gatehouse of Fleet	1919	..	..	143	..	..	13,198	110,794
Strathendrick Farmers' Dairy Assoc., British Linen Bank, Ralfon	1920	..	..	51	..	..	2,205	25,916

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Upper Nithsdale Dairy Farmers' Assoc., 61, High Street, Sanquhar, Dumfriesshire	1919	Yes	Yes	52	Manufacture	Dairy produce	£ 5,311	£ 16,342
Wick Farmers' Dairy, 21, Francis Street, Wick, Caithness-shire	1925	—	—	—	"	"	—	—

EGGS AND POULTRY

Balemartin Agric Co op Soc	1910	Yes	Yes	107	Collecting and marketing	Eggs	13	—
Balemartin, Tires, Scarinish, Oban, Argyleshire								
Baleshare and Illeary Agric Co op Soc, Baleshare, North Uist, Inverness	1920	"	"	29	"	"	7	—
Benbecula (Central) Agric Co op Soc, Lamlolale, Benbecula Inverness	1913	"	"	144	"	"	18	—
Bunessan and District Agric Co op Soc, Bunessan, Mull, Argyleshire	1919	"	"	72	"	"	10	227
Cornag Agric Co op Society, Cornag, Tires, Argyleshire	1910	"	"	74	"	"	17	307
Craignish Farmers, Barbreck, Lochgilphead	1910	"	"	60	"	"	51	658
Deerness Agric Co op Society, East Bank, Deerness, Orkney	1909	"	"	119	Trading	Eggs and butter	01	7,530
Dounby Agric Co-op Society, Dounby, Sandwick, Orkney	1909	"	"	51	Collecting and marketing	Eggs	33	2,543
Donnet Agric Co op Society, Brough, Thurso, Caithness shire	1915	"	"	38	"	"	5	—
Eday Agric Co op Society, Castles, Eday, Orkney	1905	"	"	40	"	"	26	3,836
Equitable Agric Produce Soc, Church Street, Renfrew	—	—	—	36	"	"	600	615
Eric and Rendall Agric Co op Soc, Roadside, Rendall, Orkney	1906	Yes	Yes	89	"	"	67	4,449
Forfar Poultry Society, The Pend, Forfar, Forfarshire	1924	"	"	36	"	"	36	722
Garrynamonie and Dist Co op Soc, Lochborsdale, Isle of South Uist, Inverness	1912	"	"	122	"	"	26	2,234
Harray Agric Co op Society, Capershouse, Harray, Orkney	1907	"	"	44	"	"	22	2,036
Holm Agric Co op Soc, Ltd, Holm	1919	"	"	197	Trading	Eggs and requisites	27	10,381
King Edward Agric Co op Soc, Woodside, King Edward, Aberdeen	1911	"	"	34	"	1 eggs and poultry	21	422
Mount Blairy District Agric Co-op Soc, Boggiehead Farm, Altrah, Banff	—	"	"	10	"	1 eggs	—	4

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Muir of Fyvie Agric Co op, Overhall, Mullbrey, Fyvie, Aberdeen	—	—	—	35	Collecting and marketing	Eggs	£ 9	£ —
North Harris Agric Co op Soc, 10, Ardhasaig, Tarbert, Inverness	1914	Yes	Yes	8	"	"	1	26
North Ronaldshay Agric Co op Soc, North Ronaldshay, Orkney	1914	"	"	46	"	"	45	4,800
Orphir Agric Co-op Society	1907	"	"	29	"	"	17	1,376
"		"	"	51	"	"	21	1,744
"		"	"	84	"	"	10	448
"		"	"	96	"	"	270	6,184
Orkney								
Ruaig and District Agric Co op Soc, Ruaig Tiers Argyll	1910	"	"	63	"	"	16	1,477
St Margaret's Hope Agric Co op Soc, Bayview, St Margaret's Hope, Orkney	1909	"	"	86	"	"	17	2,726
Sanday Agric Co op Society	1906	"	"	113	"	"	10	1,174
"		"	"	75	"	"	22	944
"		"	"	47	"	"	12	776
Scottish Farm and Poultry Produce Federation 5, St Andrews Square, Edinburgh	1912	"	"	175	"	"	48	2,171
South Dunrossness Agric Co op Soc, Scholland, Vurkie, Dunrossness Shetland	1910	"	"	66	"	"	17	474
South Pier Agric Co op Soc, Dale, Lday, Kirkwall, Orkney	1917	"	"	33	"	"	10	877

GENERAL

Abriachan Agric Co-op Soc, School House, Abriachan, Inverness	—	—	—	16	Trading	Requisities	"	
Appin Agric Co-op. Society, School House, Appin Argyll	1917	Yes	Yes	27	"	"	10	901
Arbroath and District Agric Co-op Soc, 22 Commerce Street, Arbroath Forfarshire	1913	"	"	29	"	"	81	
Ardeer and District Agric Co-op, Ardeer, Kyle, Ross-shire	1925	"	"					

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Ardgour Agric Co op Society, The Manse, Ardgour, Argyre- shire	1912	Yes	Yes	31	Trading	Requisites	£ 22	£ 218
Ardnamurchan Agric Co-op Soc, Kilchoan, Argyre	1918	"	"	35	"	"	9	21
Ardross Agric Assoc, Fern bank, High Street, Ainess, Ross-shire	1910	"	"	79	"	"	125	2 908
Arran Southend Agric Co op Soc, Clachaig Kilmorie, Isle of Arran	1912	"	"	96	"	"	73	2 844
Avondale Farmers' Trad Soc, Clydebank, Glasgow	1914	"	"	81	"	"	20	1,100
"				82	"	"	23	—
"				40	"	"	10	—
"				62	"	"	79	1,731
Benderlock Agric Soc, Ledaig, Argyleshire	1912	"	"	53	"	"	21	3
Bernera (Harris) Crofters' Co op Soc, P O, Bernera, Loch- maddy	1921	"	"	58	"	"	14	1,836
Bernera (Stornoway) Agric Co op Soc, 11, Hacklitt, Bernera, Stornoway	1913	"	"	71	"	"	10	7
Blairgowrie and Dist. Farmers' Trading Assoc, Bank Building, 32, Well Meadow, Blairgowrie, Perthshire	1922	"	"	14	"	"	19	1 423
Border Farmers' Trading Soc, Ash Cottage, Newtown, St Boswells, Melrose, Berwick	1913	"	"	150	"	"	353	12,341
Brora Co op Society, Brora, Sutherland	1913	"	"	64	"	"	15	351
Brownfield Ex-Service Small holders' Assoc, 4, Brownfield, Inchinnan, Renfrew	1925	"	"	—	"	"	—	—
Broxburn Agric Co op, Old town Dairy, Broxburn	—	—	—	21	"	"	5	—
Buchan Farmers' Assoc, Clay don, Buchan	—	—	—	81	"	"	1,064	—
"				112	"	"	54	1,539
Bute Farmers' Trading Society, 14, Castle Hill Street, Rothe- way, Buteshire	1918	"	"	18	"	"	38	64
Castlebay Agric Co op Soc, Castlebay, Barra, Inverness	1918	"	"	177	"	"	118	1,304
Central Agric. Co-op Society, Skelberry, Dunrossness, Ler- wick, Shetland	1920	"	"	174	"	"	149	201

BRITISH ISLES

A	B	C	D	E	F	G	H
Clydeside Fruit and Tomato Growers' Assoc., Hill of Orchards, Carlisle, Lanarkshire	1920	Yes	Yes	43	Trading	Export	12
Clyth Agric. Co-op Society, Lybster, Latheron, Caithness	—	..	..	26	..	..	—
Coldingham Agric Assoc., Dunclutha, Coldingham, Berwickshire	—	—	—	15	..	..	12
Collennan and District Small holders' Co-op Soc., 15, Hold	1921	Yes	Yes	10	..	..	1
..	..	..	..	32	..	..	..
..	..	..	..	37	..	..	..
..	..	..	..	37	..	..	..
Cunningburgh Agric Co-op Soc., Greenfield, Cunningburgh, Zetland	1913	Yes	Yes	44	..	..	22
Daliburgh (Central) Agric Co-op Soc., Daliburgh, Lochboisdale, Inverness	1913	..	..	126	..	..	25
Damhead and District Agric Co-op Soc., Elvandale, Loanhead, Midlothian, Edinburgh	1924	..	..	23	..	..	11
Darvel and District Agric Co-op Assoc., Green St., Darvel, Ayrshire	1920	..	..	102	..	..	24
Denny and District Farmers Trading Assoc., Headswood, Denny, Stirlingshire	1911	..	..	30	..	..	72
Derrig Agric. Co-op Society, Ardow East, Derrig, Mull	1919	..	..	44	..	..	12
Dornoch Co-op Soc., Birnie, Dornoch, Sutherland	1913	..	..	94	..	..	21
Dulnain Bridge Farmers' Assoc., Easter Gallovie, Dulnain Bridge, Inverness	1922	..	..	10	..	..	10
Dunrobin Farmers' Co-op Soc., Slatehouse, Monia, Dumfries	1924	..	..	—	..	..	—
Duror Agric Co-op Society, Tighbhan, Duror, Argyle	1922	..	..	19	..	..	5
East of Scotland Agric Co-op Soc., 61, Reform St., Dundee, Forfarshire	1909	..	..	148	..	..	802
Friskay Agric Co-op Society, Friskay, Lochboisdale, Inverness	1918	..	..	66	..	..	59
Frrol and District Blacksmiths Assoc., Allan Cottage, Frrol, Perth	1921	..	..	8	..	..	526
Eschels Smallholders' Co-op Society, Eschels, Peebles	1921	..	..	18	..	..	7
Fiddale and Liddesdale Agric Trading Soc., Terrons, Langholm, Dumfries	1909	..	..	237	..	..	238

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Farm Supply Assoc of Scotland, 3, Wellington Place, Leith, Edinburgh	—	Yes	Yes	1,821	Trading	Requisites	4,011	90,236
Finsbay and District Crofters Co-op Soc., Finsbay, Obbe, Harris, Inverness	1920	..	..	28	..	..	9	297
Fisherie Overbræ and District Agric Co op Soc., Netherbræ Fisherie, Turriff, Aberdeen	—	..	..	133	..	..	33	1,430
Freswick Agric Co op Society, Skirza, Freswick, Canabay, Caithness	1914	..	..	26	..	..	28	7
Gairloch Agric Co op Society, Drumdarroch, Gairloch, Ross shire	1918	..	..	50	..	..	9	183
Geocrab District (Harris) Co op Soc., Geocrab, Harris, Inverness	1920	..	..	21	..	..	5	—
Gerinish Co op Soc., Gerinish, South Uist, Inverness	1917	..	..	44	..	..	24	1,566
Girvan District Trading Soc., Girvan, Ayrshire	1914	..	..	16	..	..	12	787
Glenbervie and District Agric Co-op Soc., Glenbervie, Angus	1920	..	..	50	..	..	169	2,049
" " " " " " " "		..	..	83	..	..	4	350
" " " " " " " "		..	..	97	..	..	10	932
AND LOBBY STORE, Inver garry, Inverness		..	..	19	..	..	5	—
Glenorchy Agric Co-op Soc., Edinburgh, Dalmally, Argyle	1922	..	..	41	..	..	15	97
Grotrna and District Small holders' Assoc., 4, Annam	1922	..	..	33	..	..	33	2,206
" " " " " " " "		..	..	6	..	..	—	—
" " " " " " " "		..	..	6	..	..	1,430	1,922
" " " " " " " "		..	..	205	..	..	297	5,084
Islay Farmers' Co-op Society, Bruck Laddich Pier, Islay	—	—	—	27	..	..	16	71
Kilburne and Dist Farmers' Assoc., Burnside Farm, Kil	1916	Yes	Yes	69	..	..	19	179
" " " " " " " "		..	..	73	..	..	8	—
" " " " " " " "		..	..	92	..	..	710	15,597
Company, Annan, Inverness		..	..	92	..	..
Kilpatrick Farmers' Soc., 2, Main St., Milngavie, Glasgow, Dumbartonshire	1910	..	..		..	..

BRITISH ISLES

A	R	C	D	E	F	G	H	I
Kincardine (Ross shire) Agric Co-op Soc., Ardgay, Ross shire	—	—	—	32	Trading	Requisites	£ 29	—
Kintail and Glenshiel Agric Co-op Soc., Inverniate, Kyle Ross shire	1925	—	—	—			—	—
Lesmahagow District Farmers Assoc., Dumbroxbill, Lesmahagow, Lanarkshire	1914	Yes	Yes	31	..	..	10	693
Loch Shiel Co-op Soc., Moss, Acharacle, Argyshire	1917	..	..	60	..	..	19	107
Lochboisdale Agric Co-op Soc., Lochboisdale, South Uist, Inverness	1918	..	..	45	..	..	12	916
Lochmaddy District Co-op Soc., Lochmaddy, North Uist, Inverness	1919	..	..	36	..	..	9	63
Lothians Farmers' Trading Assoc., 57, Queen St., Edinburgh	1924	..	..	34	..	..	34	143
Macara Farmers' Co-op Assoc., Bridge-Lodge, Monrieth, Portwilliam, Glasserton, Wigtown shire	1912	..	..	69	..	..	59	7,884
Monklands and District Stock Improvement Soc., Weston Townhead Road, Coatbridge Lanarkshire	1915	..	..	75	..	.	19	978
Moray Agric Soc., 126, High Street, Elgin, Elginshire	1910	..	..	164	..	..	819	15,448
Nether Lorn Agric Co-op Soc., Clachan-Siel, Oban, Argyshire	1916	..	..	88	..	..	11	—
North Ayrshire Poultry Keepers' Assoc., Ltd., Kirkland Ter., Glengarnock, Ayrshire	1921	..	..	17	..	..	8	308
Northbay Agric Co-op Soc., Northbay, Barra, Inverness-shire	1918	..	..	65	..	..	34	381
North Eastern Agric. Co-op Soc., Baddermill Place, Aberdeen	1906	..	..	2,642	..	..	10 191	151,898
North West Ayrshire Farmers and Dairymen's Assoc., Royal Bank of Scotland Building, Ayrshire	1913	..	..	36	..	..	16	163
Opinan Agric. Co-op Society, Post Office, Opinan, Gairloch, Ross shire	1918	..	..	83	.	.	9	758
Paible Agric Co-op Society, Hastin, Bayhead, Lochmaddy Inverness	1917	..	..	110	.	..	28	—
Poltallock Farming Soc., Poltallock Estate Office, Kilmartin, Argyshire	1916	..	5%	40		..	10	471

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Portnalong Agric Co op Soc., Portnalong, Carbest, Skye, Inverness	1925	Yea	Yea	—	Trading	Requisites	£	£
Resolis Agric Co op. Society, Newmills, Balblair, Conon Bridge, Ross shire	1925	"	"	—			—	—
		"	"	45	"	"	100	5,607
		"	"	32	"	"	14	36
		"	"	110	"	"	27	2,61
		"	"	88	"	"	4	0
Kirkwall, Orkney								
Scotscaider Agric Assoc, Brae- val, Calder, Thurso, Caithness shire	1913	"	"	8	"	"	2	—
Scottish Private Gardens Co op Soc., 5, St Andrew's Square, Edinburgh	1921	"	"	139	"	"	330	1,56
Shukine Agric Co op Society, Shukine, Arran, Bute shire	1909	"	"	99	"	"	356	337
Skene Agric Assoc, Greystone,	1921	"	"	15	"	"	15	15
		"	"	69	"	"	24	4 014
		"	"	126	"	"	32	283
		"	"	100	"	"	18	50
Inverness								
Strathnaver Agric. Co op. Soc 1, Stratnaver, Kinbrace, Sutherland	—	"	"	19	"	"	5	71
Strathay Farmers' Trading As- soc, Aberfeldy, Perthshire	1917	"	"	35	"	"	4	591
Stuartfield Farmers' Assoc, Commercial Bank of Scotland, Strichen, Aberdeen	1921	"	"	32	"	"	500	380
Sumart Agric Co op Society, Strontian House, Strontian, Argyle	1917	"	"	52	"	"	0	—
	1925	"	"	—			—	—
		"	"	84	"	"	1,007	7,850
Brightshire								
Terregles Smallholders' Assoc, 3, Dunbar Terrace, Dumfries	—	"	"	41	"	"	26	1,302
Thorntonloch Agric Co-op Soc Kockburnspath, Berwickshire	1921	"	"	28	"	"	30	148

BRITISH ISLES

	A	B	C	D	E	F	G	H	I
Tigharry and District Co-op Soc., Tigharry, Lochmaddy, North Uist, Inverness	1924	Yes	Yes	—		Trading	Requisites	£	£
Tomich (Beaully) Agric. Co-op. Soc., 9, Beaufort Gardens, Station Rd., Beaully, Inverness	1922	..	..	20	..	..	..	5	136
Tornaveen Agric. Co-op. Soc., Drumlassie, Torphins, Aberdeenshire	—	..	..	14	..	..	..	3	460
Turnerhall Smithy Association, Auction Hall, Ellon, Aberdeenshire	1921	..	..	17	..	..	..	202	772
Vatersay Agric. Co-op. Society, Vatersay, Castlebay, Isle of Barra, Inverness	1918	..	..	4	..	..	..	15	—
Vatlin and District Agric. Co-op. Soc., 6, Roag, Dunvegan, Skye, Inverness	1924	..	..	10	..	..	..	6	7
West Barra Agric. Co-op. Soc., Borve, Castlebay, Isle of Barra, Inverness	1918	..	..	91	..	..	..	37	1,530
Whauphill Farmers' Farnery Assoc., Barwhanny, Whauphill, Wigtownshire	1920	..	..	14	..	..	..	205	331
Whiteness Agric. Co-op. Soc., School House, Whiteness, Lerwick	—	..	..	49	..	..	..	24	—
Wishaw and District Dairy Farmers' Assoc., Commercial Bank of Scotland, Shotts, Lanarkshire	1910	..	..	66	..	..	..	1,725	703
Woodhead Farmers' Assoc., Woodhead, Fyfe, Aberdeen	1924	..	..	14	..	..	..	3	—

AGRICULTURAL CREDIT

Armadales Sheep Stock Club Co-op. Credit, Public School, Armadale, Thurso	—	—	—	13	Credit	—	650	632
Balephetrish Sheep Stock Club Co-op Credit, Crossapol, Tirree, Argyle	—	—	—	24	..	—	1,560	1,619
Balmacara Sheep Stock Club Co-op Credit, Bank House, Balmacara	—	—	—	9	..	—	1,070	998
Ben Scrioll Sheep Stock Club Co-op. Credit Soc., Public	—	—	—	17	..	—	4	289
.. .. .	—	—	—	—	..	—	—	—
Borgie Sheep Stock Club Co-op. Credit, Borgie House, Borgie, Sherray	—	—	—	10	..	—	430	870

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Carbostbeg Sheep Stock Club Co op Credit Soc., Carbostbeg, Inverness	—	—	—	9	Credit	—	£ 450	£ 513
Cornies Sheep Stock Club Co op Credit, Culnaenoch, Staffin, Inverness	—	—	—	43	"	—	242	30
Dalangwell Sheep Stock Club Co op Credit, Strathy, Suther- landshire	—	—	—	—	"	—	—	—
Drimsdale Sheep Stock Club Co op Credit Soc, Drimsdale, Lochbousdale, South Uist	—	—	—	10	"	—	180	20
Dunbeath Sheep Stock Club Co op Credit Soc, Knoekglass, Dunbeath	—	—	—	29	"	—	15	22"
Ebost Sheep Stock Club Co op Credit Soc., Oze, Dunvegan, Skye	—	—	—	10	"	—	783	76
— — — — —	—	—	—	—	"	—	—	—
— — — — —	—	—	—	43	"	—	2,457	6,72
— — — — —	—	—	—	14	"	—	2,077	2,003
— — — — —	—	—	—	10	"	—	25	42
— — — — —	—	—	—	32	"	—	171	77
— — — — —	—	—	—	15	"	—	465	517
— — — — —	—	—	—	7	"	—	400	1,033
— — — — —	—	—	—	7	"	—	203	217
— — — — —	—	—	—	12	"	—	164	677
— — — — —	—	—	—	13	"	—	765	9 ⁸
— — — — —	—	—	—	—	"	—	—	—
— — — — —	—	—	—	—	"	—	—	—

BRITISH ISLES

A	B	C	D	E	F	G	H	I
Oze Sheep Stock Club Co-op Credit Soc, Oze, Dunvagan, Skye	—	—	—	9	Credit	—	£ 437	£ 609
Polla Sheep Stock Club Co-op Credit Soc, School, Laird, Durness, Sutherland	—	—	—	15	"	—	217	185
Satran Sheep Stock Club Co-op Credit Soc, Satran, Carboist, Skye	—	—	—	—	"	—	—	—
Shinness Sheep Stock Club Co-op Credit Soc, School House, Shinness, Laing, Sutherland shire	—	—	—	28	"	—	1,003	6,952
South Scorrybreck Sheep Stock Club Co-op Credit Soc, Torasvaig, Portree	—	—	—	20	"	—	1,620	1,890
Ullinish Sheep Stock Club Co-op Credit Soc, Parish Council Office, Struan, Dunvagan	—	—	—	16	"	—	616	591
Beaully District and Agric Credit Soc, Tomich, Beaully	—	—	—	6	"	—	5	—
Broadloan Agric Credit Soc, Wee Wood Poultry Farm, Renfrew	—	—	—	8	"	—	23	—
Dysart Rural Co-op Credit Soc, Randolph Poultry Farm, Dysart, Fife	—	—	—	15	"	—	4	—
Farm Loan Soc of Scotland, Duke Street, Edinburgh	—	—	—	7	"	—	1	—
Mearns Agric Credit Society, Laurencekirk, Kincardineshire	—	—	—	—	,	—	—	—

IRELAND

CREAMERIES

A	B	C	D	E	F	G	H	I
ANTRM							£	£
Aboghall, Aboghall, Ballymena	1898	Yes	Yes	71	(a) Manufacture, (b) sale	Butter	337	11,159
Ballyrashane, Ballyrashane, Coleraine	1896	"	"	620	"	"	3,538	35,191
Braid, Broughshane	1902	"	"	341	"	(a) Butter, (b) agricultural goods	949	16,765

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
ANTRIM—Continued								
Cairncastle, Cairncastle ..	1913	Yes	Yes	111	(a) Manufacture, (b) sale	Butter	£ 403	£ 3 508
Cloughmills, Cloughmills	1899	"	"	60	"	"	264	11,497
Deerpark, Glenarm	1908	"	"	140	"	"	485	637
Dunane, Randalstown	1897	"	"	122	"	(a) Butter, (b) agricultural goods	623	19,344
Glarryford, Glarryford	1900	"	"	73	"	Butter	432	21,970
Glenoe, Cairnduff, Larne	1914	"	"	164	"	"	130	2,922
Portglenone, Portglenone	1901	"	"	111	"	"	385	611
Rasharkin, Rasharkin	1912	"	"	79	"	"	215	1,263
Rathkenny, Carnecagh	1903	"	"	102	Marketing	(a) Butter, (b) agricultural goods	569	108,060
Ulster Creameries, 134, Castle reagh Street, Belfast	1923	"	"	9	"	Milk	2,281	43,146
ANMAGH								
Ballybrolly, Ballybrolly	1920	"	"	7	(a) Manufacture, (b) sale	(a) Butter, (b) agricultural goods	9	3,823
Derrynoose, Derrynoose	1907	"	"	223	"	"	371	2,889
Headly							50	2,881
Enagh, Enagh, Markethill	1914	"	"	23	"	"	617	11,587
Fane Valley, Altnamachin,	1914	"	"	261	"	"		
Castleblayney							25	506
Tullyogallaghan, Tullyogalla- ghan	1914	"	"	52	"	Butter		
FERRANAGH								
Bathnamallard, Bathnamallard	1897	"	"	326	"	Butter and agricultural goods	1,057	12,013
Belleek, Belleek	1899	"	"	263	"	"	821	51,046
Derrygonnelly, Derrygonnelly	1898	"	"	214	"	"	2,174	18,028
Fine, Kesh	1898	"	"	125	"	"	550	32,670
Irvinstown, Irvinstown	1897	"	"	82	"	"	377	14,059
Kinawley, Kinawley, Bel- turbet	1898	"	"	470	"	Butter	1,315	17,801
Lack, Lack, Kesh	1910	"	"	146	"	"	160	1,817
Lisbellaw, Lisbellaw	1898	"	"	71	"	"	464	6,883
Lisnaskea, Lisnaskea	1898	"	"	56	"	(a) Butter, (b) agricultural goods	4,153	34,193
Springfield, Springfield, Enn- skillen	1897	"	"	320	"	Butter	1,573	24,180
Termon Rushinoo, Tieve- more, Pettigo	1901	"	"	70	"	Butter and agricultural goods	238	5,491
Treemore, Treemore ..	1923	"	"	143	Manufacture and sale	Butter	419	5,759
Whealt, Belleek ..	1899	"	"	63	"	Butter and agricultural goods	240	2,350

BRITISH ISLES

	A	B	C	D	E	F	G	H	I
TYRONE:									
Albany, Stewartstown ..	1898	Yes	Yes	100	Manufacture and sale	Butter	338	£	818
Ardstraw, Ardstraw, Newtown-stewart	1898	..	..	91	..	Butter and agricultural goods	306		6,850
Aughier, Augher ..	1899	..	..	207	..	..	951		30,180
Aughnacloy, Aughnacloy ..	1902	..	..	59	..	Butter	218		3,190
Beltrim, Gortin, Newtown-stewart	1902	..	..	189	..	Butter and agricultural goods	671		2,241
Beragh, Beragh ..	1897	..	..	140	..	Butter	249		14,550
Brackey, Sixmilecross ..	1898	..	..	149	..	..	323		4,674
Carrickmore, Carrickmore ..	1913	..	..	215	..	Butter and agricultural goods	477		2,735
Castlecaulfield, Castlecaulfield	1898	..	..	91	..	—	—		—
Clonoe, Coalisland ..	1899	..	..	140	..	Butter and agricultural goods	239		1,403
Coagh, Coagh ..	1896	..	..	275	..	..	380		6,035
Corbo, Corbo ..	1918	..	..	—	..	..	646		2,821
Curglasson, Stewartstown ..	1898	..	..	97	..	Butter	403		1,291
Donalong, Bready, Strabane	1903	..	..	38	..	..	260		4,377
Doona, Doona, Cookstown ..	1897	..	..	140	..	..	407		10,392
Dromore, Dromore ..	..	..	..	—	..	Butter and agricultural goods	070		12,624
Drumlegagh, Stewartstown ..	1898	..	..	88	..	..	334		4,307
Drumquin, Drumquin ..	1911	..	..	204	..	..	313		6,380
Dunamanagh, Dunamanagh	1914	..	..	—	..	Butter	352		4,584
Dunamore, Dunamore ..	..	..	..	—	..	Butter and agricultural goods	95		3,893
Fintona, Fintona ..	1893	..	..	107	..	Butter	—		3,613
Fivemiletown, Fivemiletown	1899	..	..	80	..	..	1,261		10,116
Glenlark, Glenlark, Gortin ..	1914	..	..	80	..	..	—		250
Greencastle, Greencastle, Newtown-stewart	1904	..	..	361	..	..	840		2,516
Killen, Killen, Castlederg ..	1900	..	..	133	..	Butter and agricultural goods	486		11,686
Killeenan, Killeenan ..	..	..	..	—	..	..	145		2,037
Killeter, Killeter, Castlederg	1898	..	..	155	..	..	605		5,511
Killyman, Killyman, Moy ..	1898	..	..	104	..	..	686		25,384
Leckpatrick, Artigarvan, Strabane	1901	..	..	48	(a) Manufacture, (b) sale	Butter and agricultural goods	341		28,845
Lissan, Lissan, Cookstown	..	..	..	—	..	Butter	259		987
Lower Badoney, Lower Badoney	1922	..	..	—	..	..	74		1,021
Mountjoy, Mountjoy, Omagh	1915	..	..	94	..	..	484		4,832
Newtownsville, Newtownsville, Omagh	1899	..	..	118	..	Butter and agricultural goods	229		7,567
Newtownstewart, Newtownstewart	1909	..	..	74	..	Butter	311		6,572

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
TYRONE—Continued								
North Cappagh, Mountjoy,	1897	Yes	Yes	76	(a) Manufacture, (b) sale	Butter	£ —	£ 2,901
Omagh								
Omagh, Omagh	1897	"	"	400	"	Butter and agricultural goods	1,275	55,832
Pomeroy, Pomeroy	1897	"	"	200	"	"	690	7,141
Shaneragh, Dromore	1897	"	"	302	"	Butter	—	7,384
Spamount, Castlederg	1897	"	"	232	"	Butter and agricultural goods	1,552	11,078
						Butter	—	740
Tamnashenny, Tamnashenny,	1910	"	"	46	"	Butter	—	670
Cookstown								
The Harp, Trillick	1897	"	"	130	"	"	—	2,725
Urney, Urney	1899	"	"	77	"	"	—	2,403
Victoria Bridge, Victoria Bridge	1901	"	"	71	"	"	413	4,889
LONDONDERRY								
Ballyartan, Ballyartan, Londonderry	1901	"	"	—	"	"	403	5,233
Desertmartin, Desertmartin	1898	"	"	224	"	"	200	1,000
Draperstown, Draperstown	1900	"	"	103	"	"	—	—
Garvagh, Garvagh	1899	"	"	63	"	Butter and agricultural goods	260	0,778
						Butter	803	6,537
Money more, Money more	1896	"	"	228	"	"	142	304
Tamlaght, Tamlaght		"	"	—	"	"		
CAVAN								
Baileboro' C D S, Baileboro'	1902	"	"	227	(a) Manufacture, (b) distribution, (c) sale	(a) Butter, (b) agricultural goods	1,048	9,390
Ballyconnell C D S, Ballyconnell	1909	"	"	236	"	Butter	803	Not known
Belturbet C A and D S, Belturbet	1904	"	"	160	"	"	160	"
Billis C A and D S, Billis, Virginia	1905	"	"	12	"	"	6	3,200
Bogeskey C A D S, Grouse hall, Baileboro'	1896	"	"	40	"	"	104	2,927
Butlerabridge C A D S, Butlerabridge	1910	"	"	40	"	"	18	781
Carriackallen C A D S, Mount Lodge P O, Cootehill	1901	"	"	76	"	(a) Butter, (b) milling, (c) agricultural goods	293	4,406
Cavan Central C A D S, Ballyhaise	1899	"	"	215	"	(a) Butter, (b) agricultural goods	879	27,504
Coronea Bridge C D S, Coronea, Arva	1902	"	"	146	"	(a) Butter, (b) meal and flour, (c) agricultural goods	205	6,123

BRITISH ISLES

A	B	C	D	E	F	G	H	I
CAVAN—Continued								
Corraghroe C D S , Corraghroe, Stradone	1907	Yes	Yea	29	(a) Manufac ture, (b) dis tribution, (c) sale	Butter and cans	£ 21	£ 2,932
Drumcrow C D S , Drumcrow, Carrickaboy	1903	"	"	29	"	"	4	1,730
Gowna C D S , Gowna	1895	"	"	212	"	(a) Butter, (b) agricul tural goods	618	3,331
Kill C D S , Killyvin, Cootehill	1904	"	"	319	"	Butter	441	5,881
Kilnaleck C D S , Kilnaleck	1902	"	"	252	"	(a) Butter, (b) agricul tural goods	1,091	18,619
Moyné Hall C D S , Moynéhall	1904	"	"	46	"	Butter	5	1,855
Nahulla C D S , Nahulla, Clover hill, Belturbet	1908	"	"	34	"	"	9	1,824
Poles C C , Pullamore	1909	"	"	62	"	(a) Butter, (b) agricul tural goods	15	4,727
Redhills C D S , Redhills	1904	"	"	81	"	Butter	154	2,773
Swanlinbar C D S , Swanlinbar	1901	"	"	254	"	(a) Butter, (b) agricul tural goods	499	7,431
Templeport C A and D S Baynboy	1919	"	"	219	"	Butter	600	8,525
DONEGAL								
Finn Valley C D S , Killy gordon	1898	"	"	466	"	Butter and cans	1,391	12,200
Glenfinn C D S , Weichtown	1902	"	"	97	"	Butter and Cream	308	1,128
Inver C A and D S , Inver	1903	"	"	362	"	(a) Butter, (b) agricul tural goods	605	5,910
Kilbarron C A D S , Cavan garden	1903	"	"	78	"	(a) Butter and cream, (b) agricul tural goods	122	5,414
Lagan C D S , Sallybrook, Ma norunningham	1896	"	"	415	"	"	1,875	10,900
Ramelton C D S , Ramelton	1898	"	"	112	"	Butter and cream	430	2,148
Taughboyne C C , St. Johnston	1909	"	"	95	"	(a) Butter, (b) agricul tural goods	787	3,905
MONAGHAN								
Ballinode C D S , Ballinode	1903	"	"	99	"	(a) Butter and milk, (b) agricul tural goods	214	4,171
Carrickaslano C D S , Castle blaney	1918	"	"	60	"	Butter	129	3,542
Clones C D S , Clones	1897	"	"	403	"	(a) Butter, (b) eggs, (c) agricul tural goods	1,396	40,490

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
<i>MONAGHAN—Continued</i>								
Coraskea C D S, Coraskea (Crosskeys), Ballybay	1903	Yes	Yes	85	(a) Manufacture, (b) sale	Butter	216	£ 1,190
Corcaghan C D S, Corcaghan, Stranooden	1903	"	"	140	"	(a) Butter, (b) agricultural goods	337	6,691
Corralland C C, Smithboro'	1924	"	"	—	"	Butter	195	3,461
Co. Monaghan Central C D S, Doohamlet, Castleblayney	1899	"	"	618	"	"	832	26,021
Diamond Bros C D S, Drum malt, Stranooden	1903	"	"	87	"	"	192	1,422
Doapey C D S, Doapey, Aughabog, Newbliss	1903	"	"	126	"	(a) Butter, (b) coal	201	6,221
Drumacritten C C, Dunray mond	1911	"	"	58	"	Butter	143	1,600
Drumurcher C C, Corrin shigo, Drum, Clones	1907	"	"	42	"	"	30	1,001
Greenan's Cross C D S, Green an's Cross, Latnamard, New- bliss	1903	"	"	86	"	"	126	1,566
Lough Egish C D S, Shanto nagh, Castleblayney	1902	"	"	253	"	(a) Butter, (b) agricultural goods	438	16,003
St Mary's C D S, Clontibret	1903	"	"	237	"	Butter	424	Not known
Town of Monaghan C D S, Monaghan	1901	"	"	278	"	(a) Butter, (b) agricultural goods	670	23,359
Tyolland and Middletown C D S, Silverstream	1903	"	"	361	"	Butter	371	4,900
<i>CLARE:</i>								
Bunratty C C, Bunratty (new)	1927	"	"	—	"	—	—	—
Scariff C C, Scariff (new)	1927	"	"	—	"	—	—	—
<i>CORK:</i>								
Ahadillane C C., Donough- more	1913	"	"	148	"	"	670	7,003
Allensbridge C C, Newmarket	1914	"	"	48	"	(a) Butter and milk, (b) groceries, (c) eggs	437	6,031
Aghabullogue C.C., Aghabul- logue	1916	"	"	34	"	(a) Butter and cream, (b) eggs and fowl, (c) agricultural goods	673	10,337
Ballinbassig C C, 'Ballinbassig (new)	1927	"	"	—	"	—	—	—
Ballyclough, Ballyclough, Mal- low	1905	"	"	53	"	Butter and cream	436	23,432
Banteer C C, Banteer	1915	"	"	47	"	Butter, cream, and milk	316	5,861
Bandon C C, Bandon	1903	"	"	61	"	Butter and milk	237	11,973

BRITISH ISLES

A	B	C	D	E	F	G	H	I
<i>CORK—Continued</i>								
Berrings C.D.S., Inniscarra ..	1903	Yes	Yes	46	(a) Manufacture, (b) sale	Butter, milk, and cream	£ 296	£ 20,036
Boherbue C.D.S., Boherbue	1901	..	..	135	..	Butter and milk	950	35,774
Barryroe C.C., Lislevane, T. moleague	1923	..	..	—	..	(a) Butter and milk, (b) agricul tural goods, (c) cans	2,444	14,890
Ballyhay C.C., Charleville	1923	..	..	55	..	(a) Butter, milk, cream, and cans, (b) agricul tural goods	946	13,335
Buttevant C.C., Buttevant	1923	..	..	25	..	Butter	514	23,671
Castlelyons C.C., Kilmor, Castlelyons, Fermoy	1916	..	..	51	..	(a) Butter, milk, and (b) agricul tural goods, (c) eggs	510	11,244
Castlecor C.C., Castlecor, Kanturk	1927	..	..	—	..	Butter	887	24,226
Charleville C.C., Charleville	1911	..	..	62	..	..	915	13,069
Churchtown C.C., Churchtown, Buttevant	1924	..	..	—	..	Butter, milk, cream, & cans	791	11,032
Clondrohid C.C., Clondrohid, Macroon	1922	..	..	—	(a) Manufacture (b) distribution (c) sale	Butter and cans	1,867	24,420
Dromtariffe C.C., Clonbanin, Banteer	1915	..	..	37	..	(a) Butter, (b) agricul tural goods	368	18,787
Drinagh C.C., Drinagh, Dunmanway	1923	..	..	246	..	(a) Butter, milk, cream, and cans, (b) agricul tural goods	3,972	71,463
Killowen C.D.S., Bandon	1903	..	..	14	..	Butter	200	3,249
Kilmorney C.D.S., Rathcoole Banteer	1891	..	..	48	..	..	372	11,164
Killumney C.C., Ovens	1906	..	..	29	..	(a) Butter, (b) agricul tural goods	261	16,772
Liscarroll C.D.S., Buttevant	1890	..	..	41	..	Butter	504	15,625
Lisavard C.C., Lisavard, Clohakilly	1923	..	..	—	..	Butter, cream, and cans	1,316	21,943
Lissarda C.D.S., Lissarda	1892	..	..	56	..	(a) Butter, (b) eggs	737	21,948
Toames C.D.S., Macroon	1898	..	..	49	..	(a) Butter, milk, and cans, (b) agricul tural goods	465	7,108

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
CORK—Continued								
Millford C D S, Millford, Charleville	1918	Yes	Yes	153	(a) Manufacture, (b) distribution, (c) sale	(a) Butter, milk, and cans, (b) eggs and fowls, (c) agricultural goods	£ 2 523	£ 97 514
Millstreet C C, Dooneen, Millstreet	1918	"	"	92	"	(a) Butter and cans (b) agricultural goods	311	14 631
Mourne Abbey C D S, Mallow	1895	"	"	138	"	(a) Butter, milk, and cans (b) agricultural goods	666	27,410
Mitchelstown C A S, Mitchelstown	1919	"	"	186	"	(a) Butter and cans (b) agricultural goods	6,122	108 509
Shandrum C C, Newtown, Charleville	1921	"	"	91	"	(a) Butter and milk, (b) agricultural goods	972	33 391
KERRY								
Abbeystown C D S, Abbeystown	1895	"	"	171	"	(a) Butter and cans, (b) agricultural goods	1,279	20 280
Ardfert C D S, Ardfert	1895	"	"	71	"	"	1,151	13 000
Ballinascreena, Ballinascreena Causeway	1912	"	"	82	"	Butter and cream	354	6 223
Ballinclemessig C D S, Ballybegue, Tralee	1902	"	"	38	"	Butter, cream, milk, and cans	150	11 879
Ballybunion C C, Ballybunion	1920	"	"	166	"	Butter	2 144	9,236
Ballylongford C D S, Ballylongford	1895	"	"	82	"	"	822	9 602
Ballymacelligott C D S, Tralee	1903	"	"	218	"	(a) Butter and cans (b) eggs, (c) agricultural goods	1,902	14,267
Brosna C D S, Brosna, Abbeyfeale	1903	"	"	50	"	Butter and cans	470	10 749
Causeway C C, Causeway, Tralee	1909	"	"	112	"	Butter	319	8 606
Coolard and Ballyconry C C, Coolard, Liselton	1920	"	"	160	"	"	1,559	2 751
Lee Strand C C, Oakpark, Tralee	1909	"	"	247	"	"	3 120	15 614
Lixnaw C C, Lixnaw	1909	"	"	272	"	"	878	Not known
Miltown and Ballyhar C D S, Miltown	1898	"	"	166	"	"	855	4 432

BRITISH ISLES

A		B	C	D	F	F	G	H	I
KERRY—Continued								£	£
Newtownsandes CDS	New	1895	Yes	Yes	230	(a) Manufac ture (b) dis tribution (c) sale	(a) Butter milk and cans (b) agricul tural goods (a) Butter and cans (b) agricul tural goods Butter	1 596	22 44
Rathmore CC, Rathmore		1919			312			2 103	12 20
Rattoo CDS Ballyduff Lax new		1905			122			554	Not known
Tarbert CC Tarbert		1914			168		(a) Butter milk and cans (b) agricul tural goods	544	9 808
LIMERICK									
Askeaton CC Askeaton (new)		1900			—	(a) Manufac ture (b) sale	—	—	—
Annacotty CC Barringtons Bridge		1909			56		Butter milk and cans	106	17 061
Ardagh CDS Ardagh		1891			88		(a) Butter (b) agricul tural goods Butter milk and cans	1 350	31 994
Ardpatrick CDS Ardpatrick Kilmallock		1890			48		Butter milk and cans	545	12 007
Athea CC Athea		1913			130		(a) Butter cream milk and cans (b) agricul tural goods	531	17 704
Ballybrown CC Ballybrown Clarina (new)		1902			—		—	—	—
Ballygran CC Ballygran Charleville		1911			95		(a) Butter cream and milk (b) eggs (c) agricul tural goods Butter and cans	592	32 126
Ballyhahill CDS Ballyhahill		1890			72		Butter and cans	594	14 135
Belville Deel Bridge CC Kilmeady		1907			129		(a) Butter (b) agricu tural goods	1 055	23 495
Blackabbey CDS Adare		1901			9		(a) Butter milk and cans (b) agricul tural goods Butter	683	20 355
Balnana CC Kilmallock		1911			40		(a) Butter (b) agricul tural goods	443	8 746
Bruree CC Bruree		1911			46		(a) Butter (b) agricul tural goods	1 785	23 178

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
LIMERICK—Continued								
Cahirconlish C C, Cahirconlish	1920	Yes	Yes	92	(a) Manufacture, (b) sale	Butter	£ 839	£ 20,386
Cappamore C C, Cappamore	1902	"	"	125	"	(a) Butter and cans, (b) agricultural goods	1,158	20,637
Clounacagh C D S, Ballingarry	1891	"	"	40	"	"	360	25 6 7
Coleman's Well C C, Colemanstown	1911	"	"	33	"	Butter	487	8,608
Cratloe C C Ballybehy, Abbeysale	1914	"	"	67	"	Butter, milk and cans	164	14,547
Devon Road C C, Devon Road, Templeglantine	1909	"	"	108	"	(a) Butter, milk, cream, and cans, (b) agricultural goods	1,965	25,204
Drombanna C C, Drombanna	1912	"	"	148	"	Butter, milk cream, and cans	124	35,461
Dromkeen C D S, Garryna	1902	"	"	65	"	"	466	17,323
Feale Bridge and Headley	—	"	"	97	"	(a) Butter and cans, (b) agricultural goods	169	19 143
Feale Bridge C D S, Abbeyfeale	—	"	"	97	"	(a) Butter and cans, (b) agricultural goods	352	20 430
Feenagh C D S, Charleville	1891	"	"	42	"	Butter and cans	785	25 407
Garryspillane C C, Garryspillane, Knocklong	1918	"	"	138	"	(a) Butter, milk, cream, (b) agricultural goods	26	31 000
Gleawilliam C D S, Ballingarry	1891	"	"	26	"	"	533	17,557
Glin C D S, Glin	1891	"	"	68	"	"	239	24 704
Granagh C D S, Ballingarry	1891	"	"	24	"	(a) Butter, (b) agricultural goods	802	21,659
Greybridge C C, Meanus	1911	"	"	49	"	(a) Butter, cheese, milk and cans, (b) agricultural goods	500	23,771
Herbertstown C D S, Knocklong	1903	"	"	60	"	(a) Butter, cream, milk, and cans, (b) agricultural goods	356	22 213
Hospital C C, Hospital	1908	"	"	83	"	"	3 504	24 0 2
Kantohor C D S, Killeedy, Ballagh, Charleville	1904	"	"	175	"	(a) Butter, cream milk, and cheese, (b) eggs and poultry, (c) hides and skins, (d) agricultural goods		

BRITISH ISLES

A	B	C	D	E	F	G	H	I
LIMERICK—Continued								
Kildimo CDS, Kildimo	1914	Yes	Yes	149	(a) Manufacture, (b) sale	(a) Butter, milk, and cans, (b) agricultural goods	£ 385	£ 10,674
Kilteely CC., Kilteely	1908	..	..	91	..	(a) Butter and cans, (b) agricultural goods	466	18,163
Mount Collins CC., Abbeyfeale	1910	.	..	95	..	..	591	18,271
Newcastle West CDS, Newcastle West	1891	..	..	45	(a) Manufacture, (b) distribution, (c) sale	—	705	Not known
Oola CDS, Oola	1909	.	..	129	..	Butter	3,238	30,427
Rathkeale CC., Rathkeale	1908	..	..	110	..	..	370	Not known
Sarsfield CDS, Templebrendan, Pallasgreen	1902	..	..	61	..	Butter, cheese, milk and cans	376	22,986
Shanagolden CDS, Shanagolden	1890	..	..	93	..	(a) Butter, cream, and cans, (b) pigs (c) agricultural goods	681	30,068
Toher CDS, Doon	1902	..	..	73	.	Butter	675	24,181
Tournafulla CC., Newcastlewest	1910	..	..	89	..	(a) Butter and cans (b) agricultural goods	464	20,188
Turraree CC., Turraree, Athenry	1911	..	..	110	..	Butter	439	8,258
TIPPERARY								
Ballingarry CC., Ballingarry, Thurles	1926	..	..	142	..	(a) Butter and milk, (b) agricultural goods	1,127	Not known
Ballyduag CDS, Ballyduag, Thurles	1901	..	..	91	..	(a) Butter, milk, and cans, (b) agricultural goods	200	19,414
Ballygriffin CC., Ballygriffin, Golden, Cashel	1906	..	..	34	..	(a) Butter and milk; (b) agricultural goods	263	6,290
Ballypatrick CDS, Ballypatrick, Clonmel	1893	.	..	31	..	..	331	14,846
Bansha CDS, Bansha	1901	..	..	74	..	..	476	39,477
Birdhill CC., Birdhill	1914	..	..	83	..	Butter, milk, and cans	239	11,466
Boherlahan CC., Ardmayle, Cashel	1898	..	..	59	..	..	257	15,166
Borrisokane CC., Borrisokane (new)	1927	..	..	—	..	..	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
TIPPERARY—Continued								
Borrisoleigh C C, Borrisoleigh, Templemore	1908	Yes	Yes	87	(a) Manufacture, (b) distribution, (c) sale	(a) Butter, milk, and cans, (b) agricultural goods	£ 112	£ 24 18
Ballycarron C C, Dolla, Nenagh	1917	"	"	44	"	"	26	Not known
Burncourt C D S, Clogheen Cahir	1903	"	"	38	"	(a) Butter, (b) eggs, (c) agricultural goods	113	15 4 1
Cloncannon C C, Moneygall Roscrea	1908	"	"	31	"	Butter and milk	30	4 10 0
Clonoulty C D S, Rossmore, Goulds Cross	1899	"	"	271	"	Butter, milk and cans	2,160	11 3 2
Coolmoyn C C, Rathbrit, Fethard	1909	"	"	207	"	(a) Butter and milk, (b) agricultural goods	369	47 9 0
Drombane C D S, Drombane, Thurles	1896	"	"	163	"	Butter	1 009	20 0 0
Duharra C C, Newtown, Nenagh	1913	"	"	96	"	"	369	Not known
Fennor C D S, Rathbeg, Urlingford	1899	"	"	229	"	(a) Butter and milk, (b) agricultural goods, (c) eggs	913	20 3 2
Glen of Aherlow C D S, Bansha	1892	"	"	70	"	(a) Butter and milk, (b) agricultural goods	672	30 7 6
Golden C C, Golden, Cashel (new)	1927	"	"	—	"	—	—	—
Crangemoekler C D S, Nine Milehouse	1894	"	"	91	"	(a) Butter, milk, and cans, (b) agricultural goods	611	17 3 2
Hollyford C D S, Hollyford Cappawhite	1903	"	"	105	"	"	939	29 6 1
Killea C C, Killea, Templemore	1906	"	"	84	"	(a) Butter, milk and cream, (b) agricultural goods	93	8 10 6
Killeen C C, Killeen Nenagh	1910	"	"	78	"	"	21	7 2 0
Kilross C D S, Kilross	1896	"	"	172	"	(a) Butter and milk, (b) agricultural goods	1 301	47 3 2
Kivikarris C C, Drom, Templemore	1904	"	"	106	"	Butter, cream and milk	83	6 9 5

BRITISH ISLES

A	B	C	D	E	F	G	H	I
TIPPERARY—Continued								
Killoscully C C, Longstone, Killoscully	1923	Yes	Yes	41	(a) Manufacture, (b) distribution, (c) sale	Butter and milk	£ 132	£ 6,685
Kilcommon C C, Kilcommon Thirlies	1917	"	"	88	"	"	87	Not known
Knocklune C A D S, Knocklune, Newport	1909	"	"	26	"	"	362	4,094
Lagganstown C D S, Laggans town, Golden, Cashel (amalgamated with Kilcommon)	1902	"	"	44	"	—	222	—
Montore C C, Clonakenny, Roscrea	1924	"	"	154	"	Butter, milk cream, and cans	228	12,470
Nenagh C C, Nenagh	1913	"	"	78	"	Butter	267	27,497
Newport C D S, Newport	1903	"	"	102	"	(a) Butter and milk (b) agricultural goods	87	36,467
Outrath C D S, Outrath, Cahir	1899	"	"	144	"	"	1,623	38,532
Rearcross C C, Rearcross Newport	1917	"	"	46	"	Butter cream and milk	389	9,232
Silvermines C D S, Silvermines, Nenagh	1896	"	"	42	"	"	237	4,590
Solohead C D S, Limerick Junction	1901	"	"	137	"	(a) Butter cream, and milk, (b) agricultural goods	2,536	26,912
Springmount C D S, Springmount, Clonmel	1896	"	"	85	"	"	789	16,203
Suirvale C D S, Market St., Cahir	1901	"	"	68	"	Butter, cream, milk, and cans	1,067	37,117
Thurles C D S, Thurles	1902	"	"	77	"	"	109	17,818
Tipperary C C, Tipperary	1908	"	"	332	"	"	2,299	113,952
Templenohy C C, Templenohy, Templemore	1921	"	"	32	"	(a) Butter, cream, milk, and cans, (b) agricultural goods	112	7,075
Templeree and Castleiney C D S, Castleiney, Templemore	1906	"	"	75	"	Butter	66	6,208
Toomevara C A D S, Toomevara, Nenagh	1909	"	"	115	"	Butter, milk, and cans	318	18,901
WATERFORD								
Carrigeen C D S, Carrigeen	1895	"	"	174	"	"	1,418	20,242
Dungarvan C C, Dungarvan	1920	"	"	66	"	(a) Butter, milk, and cans, (b) agricultural goods	4,386	63,788
Loughcullen C D S, Kilmacow	1924	"	"	87	"	"	619	15,592

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
LEITRIM—Continued								
Kinlough C D S , Kinlough	1897	Yes	Yes	378	(a) Manufac- ture, (b) dis- tribution, (c) sale	(a) Butter, cream, and cans, (b) agricul- tural goods, (c) eggs and poultry	£ —	£ 10,871
St Brigid's C C , Ballinamore (new)	1927	"	"	—	"	—	—	—
MAYO								
Ballaghaderreen C D S , Balla- ghaderreen	1898	"	"	575	"	(a) Butter and cans, (b) agricul- tural goods	1 023	14,781
ROSCOMMON								
Carnadoe C C , Kilmore via Drumma	1908	"	"	303	"	(a) Butter, milk, and cans, (b) store and agricultural goods	573	11,685
Croghan C D S Croghan Boyle	1898	"	"	229	"	Butter and cans	960	2 158
Kilmastranny C D S Carrick on Shannon	1898	"	"	188	"	(a) Butter and cans, (b) agricul- tural goods	789	7,062
Knockvicar C D S , Knock- vicar, Boyle	1898	"	"	—	—	—	—	—
SLEIGO								
Achonry C D S , Achonry Bunninadden	1897	"	"	661	(a) Manufac- ture, (b) dis- tribution, (c) sale	(a) Butter and cans, (b) agricul- tural goods, (c) bacon	1,760	32 504
Ballinfull C D S , Ballinfull	1897	"	"	477	"	"	1,029	15 491
Ballinlillick C D S , Cliffoney	1897	"	"	877	"	(a) Butter, (b) agricul- tural goods, (c) eggs	1 160	22 913
Ballymote C D S , Gurteen	1897	"	"	980	"	Butter and cans	1,357	11,853
Drumcliffe C D S , Drumcliffe	1895	"	"	484	"	(a) Butter and cream, (b) agricul- tural goods	914	10 333
Gurteen C D S , Gurteen, Bal- lymote	1897	"	"	750	"	(a) Butter and cans, (b) agricul- tural goods	1,108	16,302
Riverstown C D S , Rivers- town	1897	"	"	603	"	"	1,013	Not known
Rathcanlon C C , Tubbercurry (new)	1927	"	"	—	—	—	—	—

BRITISH ISLES

AGRICULTURAL SOCIETIES

A	B	C	D	E	F	G	H	I
ANTRIM							£	£
Ballymena, Ballymena	1909	Yes	Yes	726	Trading	Agricultural goods and groceries	41,700	26,000
East Antrim, Ballycarry	1913	"	"	72	"	"	2,364	28,107
Lisburn, Lisburn	1909	"	"	2,473	"	"	33,248	78,735
ARMAGH								
Five Lane Ends, Annaghmore	1922	"	"	30	"	"	503	0,125
Frontier, Alderside, Newry	1903	"	"	81	"	Agricultural goods	17	31
Killeavy, Killeau	1916	"	"	195	"	"	101	548
DOWNS								
Annacloy, Annacloy, Rath	1903	"	"	67	"	"	—	415
friland								
Clonallon, Carrickmacsday	1914	"	"	124	"	"	25	229
Warrenpoint								
Clonduff, Hilltown, Newry	1903	"	"	219	"	"	106	202
Downpatrick, Downpatrick	1918	"	"	242	"	Agricultural goods and groceries	2,866	22,511
Kilcoo, Kilcoo	1904	"	"	120	"	Agricultural goods	13	800
FERRAWAY								
Lowtherstown, Keeran, Irv	1910	"	"	418	"	Agricultural goods and groceries	1,750	12,010
inestown								
Maguiresbridge, Drumbough	1922	"	"	134	"	"	1,005	7,621
len, Maguiresbridge								
Newtownbutler, Chestnut	1917	"	"	188	"	"	—	4,000
Lodge, Newtownbutler								
Springfield, Springfield	—	"	"	—	"	"	454	18,030
LONDONDERRY:								
Kilcronaghan, Murmeal, Tu	1919	"	"	132	"	"	1,289	5,736
bermore								
Magherafelt, Ballymoghgan	1920	"	"	384	"	"	6,182	25,280
Magherafelt								
Money more, Ivy Cottage	1915	"	"	189	"	"	3,069	22,988
Money more								
Roe Valley, Dungiven	1920	"	"	117	"	"	2,219	9,871
TYRONE								
Ballylurgan, Craive N S, Five	1920	"	"	300	"	"	4,005	39,027
miletown								
Carmen, Altenagh Lower, Car	1916	"	"	393	"	"	459	6,808
rickmore								
Drumragh and Cappagh, 2,	1920	"	"	516	"	"	4,616	1,307
John Street, Omagh								
Millview, Drumconnis, Dro	1920	"	"	187	"	"	—	2,000
more								
Sixmilecross, Foremass Lower	1915	"	"	264	"	"	497	5,130
Sixmilecross								

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
CAVAN								
Bruskey C A S , Drumbruckless, Ballinagh	1904	Yes	Yes	155	Trading	Agricultural goods	£ 17	£ 318
Castlerahan C A S , Castlerahan, Ballyjamesduff	1902	"	"	198	"	"	26	267
Cloverhill C A S , Drum, Clones	1919	"	"	209	"	"	906	7 806
Cross C A S , Crossreagh, Mulagh	1903	"	"	87	"	"	11	Nil
Dromard C A S , Moyne	1919	"	"	84	"	"	187	Not known
Kingscourt C A S , Kingscourt	1897	"	"	208	"	(a) Agricultural goods, (b) coal	207	991
Lear C A S , Balheboro'	1907	"	"	303	"	(a) Agricultural goods, (b) groceries	1,708	9 031
Shercock C A S , Shercock	1917	"	"	141	"	Agricultural goods	1,117	5,900
DONEGAL								
Ardara C A S , Ardara	1911	"	"	189	"	(a) Agricultural goods, (b) groceries, (c) tweeds	211	5,050
Buncrana C A S , Buncrana	1919	"	"	199	"	Agricultural goods	562	3 713
Clondahorkey C A S , Dunfagh	1914	"	"	136	"	(a) Agricultural goods, (b) groceries	1,244	5 707
Cloughaneely C A S , Gorta bork	1919	"	"	252	"	"	1,041	4 338
Conwal C A S , Letterkenny	1919	"	"	372	"	"	7,733	8 939
Corkey C A S , Manorcunningham	1920	"	"	170	"	"	802	6 140
Deele Valley C A S , Convoy	1920	"	"	242	"	"	1 148	6 600
Doe C A S , Creeslough, Letterkenny	1920	"	"	132	"	"	921	14 238
Doochary C A S , Doochary	1919	"	"	85	"	Agricultural goods	21	1,406
Downstrands C A S , Narin	1910	"	"	80	"	"	114	4 264
Clenties								
Falcarragh C A S , Falcarragh	1920	"	"	131	"	(a) Agricultural goods (b) groceries	856	5 309
Cartan and Kilmaierennan C A S , Termon	1921	"	"	240	"	"	1 034	6 268
Glassagh C A S , Derrybeg	1919	"	"	212	"	"	510	7 089
Gweebor C A S , Middle Dore, Bundeg	1909	"	"	173	"	"	139	2,649
Inniskeel C A S , Clenties	1908	"	"	390	"	"	374	14 671
Moville C A S , Moville	1919	"	"	321	"	"	1,107	8 192
Templecroon C A S , Dungloe	1906	"	"	825	(a) Manufacturing, (b) trading	(a) Agricultural goods, (b) machine and hand knit goods	1,611	80 429

BRITISH ISLES

A			R	G	D	I	F	C	H	I
MONAGHAN									£	£
Mulladuff	CAS	Sm tlb or	191	Yes	Yes	2.4	Trad ng	(a) Agricul tural goods (b) eggs	478	9974
CLARE										
East Clare	CAS	Sear ff	1900			3°		(a) Agr cul tural goods (b) grocer es	1 100	11 404
Kilkeedy	CAS	Boston	1900			1°4			200	3 393
Tubber										
Kilmaley	CAS	K lmaley	1900			1 1		Agr cultural goods	307	3 058
Miltown Malbay	CAS	Mt	1919			21°			396	1 994
Ruan	CAS	Puan Corofn	190			194			20	431
CORK										
Carrignavar	CAS	Carr gna	1919			5°			168	265
var										
Duhallow	CAS	Boher lue	1918			18			4	3 636
Fermoy	CAS	McCurta	1914			—	(a) Mill ng (b) trad ng	(a) Agr ul tural goods (b) m ll goods	10 003	95 903
Street Fermoy										
Kilmurry	CAS	Doon skey	191			1 1	Trad ng	(a) Agr cul tural goods (b) grocer es	773	11 195
Lissarda										
Mallow Co op Soc		Mal ow	1900			500	(a) Manufac ture (b) trad ng	(a) Bakery goods (b) grocer es	1 0 0	11 380
Twopothouse	CAS	Mallow	1900			26	Trad ng	(b) grocer es Agr cultural goods (b) grocer es	914	2 271
Wh techurch	CAS	White church	191			—			45	Not kno n
KERRY										
Killarney	CAS	K Harney	1919			447			2 571	7 198
L snagceann	CAS	Headford	1919			176		Agr cultural goods	436	Not known
Killarney										
Tra ghl	CAS	Ashe Street	1900			23		(a) Agr cul tural goods (b) groceries	—	5 587
Tralee										
LIMERICK										
Adare Co op Soc ety	Adare		1919			414			3 420	14 566
Lallaskenry Co op	1a m lm		1914			3°	—	—	10	N l
plement Soc ety	Dall nacar									
r ga lld mo										
Upper Connello	CAS	Fee	1900			20°	Trad ng	Agr cultural goods	1 851	7 287
nagl Charlev lle										
Camogue	CAS	Herberts	1901			109			177	4 806
town										
TIPPERARY										
Lower Ormonde	CAS	Spr n	1896			211			215	Not known
mount Borr sokane										

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
TIPPERARY—Continued							£	£
Moyne C A S, Moyne, Temple more	1895	Yes	Yes	141	Trading	Agricultural goods	27	1 277
New Inn C A S, New Inn, Cahir	1899	"	"	108	"	"	20	Not known
Slievenamon C A S, Grange moeller	1920	"	"	94	"	"	1,523	3 128
Twomileborris C A S, Two mileborris	1920	"	"	28	"	"	6	1,065
WATERFORD								
Blackwater Valley C A S, Cap poquin	1914	"	"	282	"	"	655	8 691
Crooke C A S, Woodstown	1917	"	"	54	(a) Trading, (b) threshing	"	402	1 523
Coolegan						(a) Agricul tural goods, (b) groceries	978	23 160
Iverk C A S, Carrigeen	1898	"	"	184	"	Agricultural goods	528	7,411
Ring C A S, Ring, Dungarvan	1920	"	"	112	"	"		
KILKENNY								
Crosspatrick C A S, Bawn more, Johnstown	1895	"	"	52	"	Agricultural goods	3	Not known
KILDARE								
Athy C A S, Leinster Street, Athy	1905	"	"	315	"	(a) Agricul tural goods, (b) groceries	165	5 729
North West Kildare C A S, Courtduff, Coolcarrigan Kil cock	1914	"	"	92	"	"	23	5 515
Rathangan C A S, Rathangan	1916	"	"	123	"	"	20	1,702
LEIX								
Coill na Court (Courtwood) C A S, Courtwood Bally brittas, Leix	1914	"	"	235	"	Agricultural goods	53	4 714
Durrow C A S, Durrow	1920	"	"	145	"	(a) Agricul tural goods (b) groceries	1,900	9 414
Errill C A S, Errill	1914	"	"	64	"	Agricultural goods	16	654
Maryborough C A S, Mary borough	1919	"	"	593	"	(a) Agricul tural goods, (b) groceries	1,273	2 421
Mountmellick C A S, Mount mellick	1918	"	"	235	"	Agricultural goods	339	4,520
LONGFORD								
Shrold C A S, Cooleeny	1919	"	"	56	"	"	185	Not known
LOUTH								
Dromiskin C A S, Dromiskin, Castleblinham	1913	"	"	142	"	(a) Agricul tural goods, (b) groceries	1,039	4,204

BRITISH ISLES

A	B	C	D	E	F	O	H	I
MEATH								
Boardsmill C A S, Trim	1918	Yes	Yes	115	(a) Trading, (b) threshing	Agricultural goods	£ 134	£ 1,168
Donaghpatrick C A S, Rathcoon, Wilkinstown, Navan	1895	"	"	73	Trading	(a) Agricultural goods, (b) groceries	218	2,792
Kilbeg and Staholmog C A S, Carlanstown, Kells	1915	"	"	12	"	Agricultural goods	44	10
Kilmessan C A S, Kilmessan	1891	"	"	109	"	(a) Agricultural goods, (b) groceries	115	2,362
Kilskyre C A S, Kells	1917	"	"	247	"	"	250	4,874
Rathmolyon C A S, Rathmolyon, Enfield	1897	"	"	142	"	Agricultural goods	118	1,101
OFFALY								
Clara C A S, Clara	1920	"	"	498	"	(a) Agricultural goods, (b) groceries, (c) drapery	1,551	6,773
Mount Boha C A S, Gortnamera, Blue Ball, Tullamore	1920	"	"	192	"	(a) Agricultural goods, (b) groceries	287	2,130
North Offaly C A S, 17, William Street, Tullamore	1918	"	"	248	"	"	292	19,401
WESTMEATH								
Ballinshown C A S, Ballinshown, Athlone	1900	"	"	254	"	Agricultural goods	30	844
Fore and Collinstown C A S, Fore	1907	"	"	200	"	"	25	762
Mount Temple, " Williams town, Moate "	1914	"	"	197	"	(a) Agricultural goods, (b) groceries, (c) eggs	230	13,904
Mullingar C A S, Mullingar	1923	"	"	560	"	(a) Agricultural goods, (b) groceries	629	7,771
WEXFORD								
Ennisecorthy C A S, Ennisecorthy	1895	"	"	3,062	"	(a) Agricultural goods, (b) groceries, (c) hardware, (d) boots and shoes	12,047	Not known
Ballyduff Co-op Farmers' Soc, Camolin	1908	"	"	9	"	Agricultural goods	90	Not known
Loc Garmain C A S, The Castle, Wexford	1921	"	"	1,181	"	(a) Agricultural goods, (b) groceries, (c) hardware	9,645	40,929
New Ross C A S, Cushinstown, Ballynabola	1906	"	"	22	"	Agricultural goods	12	51
Shelburne C A S, Campile (b)	1919	"	"	655	"	(a) Agricultural goods, (b) groceries	5,014	38,276

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	C	H	I
TIPPERARY—Continued								
Moyne C A S, Moyne, Temple more	1895	Yes	Yes	141	Trading	Agricultural goods	£ 27	£ 1,277
New Inn C A S, New Inn, Gahr	1899	"	"	108	"	"	20	Not known
Shevenamon C A S, Grange- mockler	1920	"	"	94	"	"	1,523	3,123
Twomileborris C A S, Two mileborris	1920	"	"	28	"	"	6	1,065
WATERFORD								
Blackwater Valley C A S, Cap poquin	1914	"	"	282	"	"	655	8,691
Crooke C A S, Woodstown, Coolegan	1917	"	"	54	(a) Trading, (b) threshing	"	492	1,523
Iverk C A S, Carrigeen	1898	"	"	184	"	(a) Agricul tural goods, (b) groceries	978	25,160
Ring C A S, Ring, Dungarvan	1920	"	"	112	"	Agricultural goods	529	7,411
KILKENNY								
Crosspatrick C A S, Bawn more, Johnstown	1895	"	"	52	"	Agricultural goods	3	Not known
KILDARE								
Athy C A S, Leinster Street, Athy	1905	"	"	315	"	(a) Agricul tural goods, (b) groceries	165	5,729
North West Kildare C A S, Courtduff, Coolcarrigan, Kil cock	1914	"	"	92	"	"	23	5,515
Rathangan C A S, Rathangan	1916	"	"	123	"	"	29	1,702
LEIX								
Coill-na Court (Courtwood) C A S, Courtwood, Bally brittas, Leix	1914	"	"	235	"	Agricultural goods	55	4,714
Durrow C A S, Durrow	1920	"	"	145	"	(a) Agricul tural goods (b) groceries	1,000	9,411
Errill C A S, Errill	1914	"	"	64	"	Agricultural goods	16	631
Maryborough C A S, Mary borough	1919	"	"	593	"	(a) Agricul tural goods, (b) groceries	1,273	2,421
Mountmellick C A S, Mount mellick	1918	"	"	235	"	Agricultural goods	339	4,520
LONDON								
Shrold C A S, Cooleeny	1919	"	"	56	"	"	185	Not known
LOUTH								
Dromuskin C A S, Dromuskin, Castlebellingham	1913	"	"	142	"	(a) Agricul tural goods; (b) groceries	1,038	4,504

BRITISH ISLES

A	B	C	D	E	F	G	H	I
MEATH								
Boardsmill C.A.S., Trim	1918	Yes	Yes	115	(a) Trading, (b) threshing	Agricultural goods	£ 134	£ 1,108
Donsghpatrick C.A.S., Rathcoon, Wilkinstown, Navan	1895	"	"	73	Trading	(a) Agricultural goods, (b) groceries	218	2,792
Kilbeg and Staholmog C.A.S., Carlanstown, Kells	1915	"	"	12	"	Agricultural goods	44	10
Kilmessan C.A.S., Kilmessan	1894	"	"	109	"	(a) Agricultural goods, (b) groceries	115	2,302
Kilkyro C.A.S., Kells	1917	"	"	247	"	"	250	4,874
Rathmolyon C.A.S., Rathmolyon, Enfield	1897	"	"	142	"	Agricultural goods	118	1,101
OFFALY.								
Clara C.A.S., Clara	1920	"	"	498	"	(a) Agricultural goods (b) groceries, (c) drapery	1,551	6,773
Mount Bolis C.A.S., Oortnamona, Blue Ball, Tullamore	1920	"	"	192	"	(a) Agricultural goods, (b) groceries	287	2,120
North Offaly C.A.S., 17, William Street, Tullamore	1918	"	"	248	"	"	292	16,400
WESTMEATH								
Ballinahown C.A.S., Ballinahown, Athlone	1900	"	"	254	"	Agricultural goods	30	844
Fore and Collinstown C.A.S., Fore	1907	"	"	200	"	"	25	162
Mount Temple, "Williams town, Monte"	1914	"	"	197	"	(a) Agricultural goods (b) groceries, (c) eggs	230	13,904
Mullingar O.A.S., Mullingar	1923	"	"	560	"	(a) Agricultural goods, (b) groceries	629	7,771
WEXFORD								
Ennisecorthy C.A.S., Ennisecorthy	1895	"	"	3,062	"	(a) Agricultural goods, (b) groceries, (c) hardware (d) boots and shoes	12,017	Not known
Ballyduff Co op Farmers' Soc., Camolin	1908	"	"	9	"	Agricultural goods	90	Not known
Loc Garman C.A.S., The Castle, Wexford	1921	"	"	1,181	"	(a) Agricultural goods, (b) groceries, (c) hardware	9,645	40,929
New Ross C.A.S., Cushinstown, Ballynabola	1906	"	"	22	"	Agricultural goods	12	51
Shelburne C.A.S., Campile (b)	1919	"	"	655	"	(a) Agricultural goods, (b) groceries	5,014	38,276

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
WICKLOW								
Kilcool C A S, Kilcool	1920	Yes	Yes	272	Trading	(a) Agricultural goods, (b) groceries, (c) meal and bran, (d) hardware and paints	£ 626	£ 4 318
Knockananna C A S, Hacketts town	1914	"	"	122	"	Agricultural goods	18	243
Tinahely C A S, Tinahely	1908	"	"	275	"	(a) Agricultural goods, (b) groceries	743	5 197
GALWAY								
Abbeygormican C A S, Corbally, Kilrickle, Loughrea	1916	"	"	102	"	Agricultural goods	345	23
Ballinamore C A S, Ballina more Bridge, Ballinasloe	1915	"	"	60	"	—	99	Nil
Ardrahan C A S, Ardrahan, Ballinasloe	1897	"	"	354	(a) Threshing and grinding, (b) trading	Agricultural goods	102	4 000
Aughrim C A S, Aughrim, Ballinasloe	1915	"	"	173	Trading	"	743	35
" " " " " "	1909	"	"	174	"	"	30	Not known
" " " " " "	"	"	"	100	"	(a) " "	20	357
" " " " " "	"	"	"	192	"	(b) groceries	709	2 045
Clonbur C A S, Clonbur	1903	"	"	242	"	Agricultural goods	30	1,090
Creagh C A S, Creagh, Ballinasloe	1917	"	"	104	"	"	63	Not known
Kilherrin C A S, Kilherrin	1898	"	"	192	"	"	26	172
Menlough C A S, Menlough, Ballinasloe	1898	"	"	349	"	"	119	1,071
Mount Bellew C A S, Mount Bellew	1898	"	"	—	Milling and trading	(a) Agricultural goods (b) mill goods	4 130	7 400
Oranmore C A S, Oranmore	1897	"	"	176	Trading	Agricultural goods	50	1 514
Oranmore and Ballinacourty C A S, Oranmore	1919	"	"	187	"	(a) Agricultural goods (b) drapery	1,053	5 119
Oughterard C A S, Oughterard	1919	"	"	298	"	Agricultural goods	2 390	1,023
Ryehill and Monivea C A S, Monivea, Athenry	1915	"	"	14	"	"	4	120
Shanaglish C A S, Killaflin, Gort	1907	"	"	113	"	"	14	195
St. Cailin's C A S, Fmlaugh more, Roundstone	1919	"	"	90	"	"	358	Not known
Traquin C A S, CORMACCO, Colemanstown, Ballinasloe	1897	"	"	110	"	"	21	Not known
Tynagh and Killmore C A S, Gurrans, Tynagh, Loughrea	1899	"	"	233	"	"	80	653

BRITISH ISLES

A	B	C	D	E	F	G	H	I
LEITRIM								
Ballinaglera C A S, Dowra ..	1910	Yes	Yes	218	Trading	(a) Agricultural goods, (b) groceries	£ 21	£ 22 2
Carrigallen C A S, Beaghbeg, Carrigallen	1914	..	..	98	..	Agricultural goods	102	31
Cloone C A S, Mohill ..	1920	..	..	176	..	(a) Agricultural goods, (b) groceries	74	2/22
Glenfarne C A S, Glenfarne, Enniskillen	1915	..	..	173	..	Agricultural goods	30	167
Johnston's Bridge C A S, Johnston's Bridge, Dromod	1919	..	..	446	..	(a) Agricultural goods, (b) groceries and eggs	76	3/16
Rantogue C A S, Drumshambo	1920	..	..	90	..	Agricultural goods	257	Not known
MAEO								
Attymachugh C A S, Attymachugh, Callow, Foxford	1918	..	..	143	..	(a) Agricultural goods, (b) groceries and eggs, (c) hardware	37	2/54
Aughagower C A S, Ardara, Aughagower, Westport	1911	..	..	121	..	Agricultural goods	15	252
Backs C A S, Knockmore, Ballina	1919	..	..	56	..	..	335	2,131
Ballinrobe C A S, Knockglass, Ballinrobe	1920	..	..	221	..	..	1,804	4,724
Ballyovey C A S, Partry, Ballinrobe	1920	..	..	114	..	(a) Agricultural goods, (b) groceries	974	6,482
Ballyskeery C A S, Lisglen non, Kallala	1897	..	..	100	..	..	53	2,145
Belmullet C A S, Glencastle, Bunahowen, Ballina	1914	..	..	175	..	—	129	Not known
Bohola C A S, Bohola, Kiltimagh	1895	..	..	66	..	Agricultural goods	2	252
Boleboy C A S, Kallasser, Swinford	1919	..	..	269	..	..	444	2/14
Brize C A S, Balla	1919	..	..	95	..	(a) Agricultural goods, (b) groceries and eggs	391	Not known
Burriscarra C A S, Ballintubber, Castlebar	1898	..	..	257	..	..	720	4,274
Conslough C A S, Carrowkenedy, Westport	1907	..	..	98	..	Agricultural goods	25	212
Croaghpatrick C A S, Lecanvey, Murrisk, Westport	1915	..	..	112	..	..	42	1/5
Crossmolina C A S, Crossmolina	1899	..	..	163	..	—	25	Not known
Doogea C A S, Doogea, Achill Sound	1920	..	..	90	..	(a) Agricultural goods, (b) groceries	1,142	4/14

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
MAYO—Continued								
Drummin C A S, Westport	1917	Yes	Yes	64	Trading	Agricultural goods	£ 8	£ 81
Foxford Co op Industrial and Agric Society, Foxford	1919	"	"	86	"	(a) Agricultural goods, (b) groceries	2,057	3 190
Cloondaff C A S, Glenhest,	1927	"	"	—	"	—	—	—
"		"	"	117	"	Agricultural goods	90	106
"		"	"	349	"	(a) Agricultural goods, (b) groceries	807	2,494
Kilmaclasser C A S, Caultrean Clogher, Westport	1915	"	"	84	"	Agricultural goods	16	134
Kilmeena C A S, Carraholly, Westport	1903	"	"	222	"	"	28	218
Knockaxon C A S, Balla	1917	"	"	78	"	"	45	678
"	1900	"	"	21	"	"	118	622
"		"	"	246	"	Agricultural goods	33	1,186
"		"	"	—	"	—	—	—
Brown, Aughagower, Westport (new)		"	"	—	"	—	—	—
St Columba C A S, Achill Sound	1920	"	"	155	"	(a) Agricultural goods, (b) groceries	821	6,159
Tample C A S, Charlestown	1917	"	"	241	"	Agricultural goods	817	1,444
Tavanaghmore C A S, Tavanaghmore, Balla	1913	"	"	61	"	"	15	255
Tourmakeady C A S, Strah NS, Ballinrobe	1898	"	"	235	"	"	965	894
ROSCOMMON								
Cam C A S, Curraghboy, Athlone	1899	"	"	199	"	"	28	1,600
Cloughanyveele C A S, Ballinturley, Athleague	1910	"	"	101	"	"	71	350
Drum C A S, Keelty House, Athlone	1899	"	"	212	"	"	34	177
Kilteevan C A S, Emoe	1915	"	"	126	"	"	33	491
Kiltoom C A S, Carramore, Kiltoom	1917	"	"	97	"	"	99	455
Knockcroghery C A S, Corroy, Knockcroghery	1917	"	"	75	"	"	88	662
Lisadorn C A S, Ardlackin, Elphin	1916	"	"	124	"	"	254	Nd
Moore C A S, Ballindaggin, Ballinasloe	1915	"	"	43	"	"	6	69
Oran C A S, Highlake, Ballymacurley	1916	"	"	142	"	"	22	50
St John's C A S, Ballagh, Rabara	1899	"	"	197	"	"	127	905
Tissara C A S, Four Roads, Athleague	1899	"	"	249	"	"	33	72

YEAR BOOK OF AGRICULTURAL CO OPERATION

A	B	C	D	E	F	G	H	I
<i>MAYO—Continued</i>								
Drummin C A S , Westport	1917	Yes	Yes	64	Trading	Agricultural goods	£ 8	£ 81
Foxford Co op Industrial and Agric Society, Foxford	1919	"	"	86	"	(a) Agricultural goods, (b) groceries	2,057	3,190
Cloondaff C A S , Glenheat,	1927	"	"	—	"	—	—	—
"	"	"	"	117	"	Agricultural goods	90	106
"	"	"	"	349	"	(a) Agricultural goods, (b) groceries	807	2,494
Tagu, Rathfriland	"	"	"	"	"	Agricultural goods	16	134
Kilmaclasser C A S , Caultrean,	1915	"	"	84	"	"	28	248
Clogher, Westport	1903	"	"	222	"	"	45	678
Kilmeena C A S , Carrabolly,	1917	"	"	78	"	"	118	622
Westport	"	"	"	21	"	"	33	1,186
Knockaxon C A S , Balla	"	"	"	246	"	Agricultural goods	—	—
"	"	"	"	—	"	—	—	—
port (now)	"	"	"	—	"	—	—	—
St Columbas C A S , Achill Sound	1920	"	"	155	"	(a) Agricultural goods, (b) groceries	821	6,159
Tample C A S , Charlestown	1917	"	"	241	"	Agricultural goods	817	1,444
Tavanaghmore C A S Tava	1913	"	"	61	"	"	15	255
naghmore, Balla	"	"	"	"	"	"	065	894
Tourmakeady C A S , Srab	1898	"	"	235	"	"	"	"
N S , Ballinrobe	"	"	"	"	"	"	"	"
<i>ROSCOMMON</i>								
Cam C A S , Curraghboy, Athlone	1899	"	"	199	"	"	28	1,600
Cloughanveele C A S , Ballin	1910	"	"	101	"	"	74	350
curley, Athleague	"	"	"	"	"	"	31	177
Drum C A S , Keelty House,	1899	"	"	212	"	"	37	491
Athlone	"	"	"	"	"	"	97	475
Kilteevan C A S , Fmoe	1915	"	"	176	"	"	88	862
Kiltoom C A S , Carramore,	1917	"	"	97	"	"	254	Nil
Kiltoom	"	"	"	"	"	"	6	99
Knockerochery C A S , Correy,	1917	"	"	75	"	"	22	50
Knockerochery	"	"	"	"	"	"	127	805
Lisadorn C A S , Ardlackin,	1916	"	"	124	"	"	53	72
Ilphin	"	"	"	"	"	"	"	"
Moore C A S , Ballindaggin	1915	"	"	43	"	"	"	"
Ballinasloe	"	"	"	"	"	"	"	"
Oran C A S , Highlake, Bally	1916	"	"	142	"	"	"	"
macurley	"	"	"	"	"	"	"	"
St John's C A S , Ballagh	1899	"	"	197	"	"	"	"
Italara	"	"	"	"	"	"	"	"
Tigara C A S , Four Roads,	1899	"	"	249	"	"	"	"
Athleague	"	"	"	"	"	"	"	"

BRITISH ISLES

A	B	C	D	E	F	G	H	I
SLIGO							£	£
Enniscrone C A S , Kilglass	1897	Yes	Yes	169	Trading	Agricultural goods	86	Nil
Skreen and Dromard C A S , Carrongarry, Ballysodare	1914	"	"	89	"	"	47	172

POULTRY SOCIETIES

ANTRIM								
Cloughmills, Cloughmills	1902	Yes	Yes	188	Marketing	Poultry (dead) and eggs	123	47,225
DERRY								
Dunboe, Castlerock	1901	"	"	380	"	"	213	17,225
KILKENNY								
North Kilkenny, Ballyragget	1905	"	"	491	"	"	339	22,512
GALWAY								
Clonbrock and Castlegar, Ahascragh	1898	"	"	365	"	"	295	8,111
ROSCOMMON								
Athlone Co op Poultry and Farm Produce, Athlone	1906	"	"	299	"	"	130	11,111

FLAX SOCIETIES

ANTRIM								
Clough, Clough	1920	Yes	Yes	56	Co op sale	Flax and tow	3,048	—
ARMAGH								
Camlough, Camlough	1918	"	"	96	"	"	411	848
Maydown, Maydown	—	"	"	—	"	"	—	—
Mullyard, Mullyard, Derry noose, Keady	1920	"	"	141	"	"	759	473
DOWN								
Diamond Skeagh, Dromara	1918	"	"	102	"	"	1,255	448
Milvale, Annacloy, Banbridge	1920	"	"	107	"	"	1,912	926
Silverford, Loughbrickland	1917	"	"	118	"	"	982	11,604
DONEGAL								
Castlesfin, Castlesfin	1905	"	"	79	"	"	153	449
Convoy, Convoy	1918	"	"	113	"	"	2,320	424
Letterkenny, Tullygay, Letterkenny	1905	"	"	51	"	"	24	1,500
Raymochy, Manorcunningham	1917	"	"	91	"	"	799	581
Swilly Valley, Ballindrait	1907	"	"	107	"	"	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
DERBY							£	£
Ballinderry, Ballinderry	1918	Yes	Yes	146	Co op sale	Flax and tow	—	213
Bridge, Monymore				118	"	"	1,651	732
Foreglen, Ballymacleanaghan,	—	"	"		"	"	278	728
Claudy	1913	"	"	53	"	"	—	903
Garvagh, Moycaghill, Garvagh	1913	"	"		"	"		
Macosquin Macosquin, Cole	1903	"	"	—	"	"		
raine							1,666	494
TYRONE							—	—
Arboe, Islandhill, Stewartstown	1920	"	"	197	"	"		
Strule Valley Mountjoy P O,	1919	"	"	154	"	"	—	—
Omagh	1903	"	"	77	"	"		
Urney, Urney							89	58
WICKLOW								
Avoca Mine View, Avoca	1915	"	"	85	"	"		

MISCELLANEOUS SOCIETIES

CADAN							267	591
Ballinagh Farmers Co op Soc, 1925	Yes	Yes		389	Marketing	Eggs	153	361
Ballinagh				648	Lime burning	Lime		
Moydristan Lime Burners	1911	"	"				1,414	20,171
Society, Pinea, Granard							480	1,317
LIMERICK					Milling	Maize, meal, and flour	330	360
Killeedy Milling, Killeedy,	1918	"	"	—		Show		
Ballagh Charleville				339	Educational			
Kilmallock Agric and Indus	1912	"	"		"			
trial, Kilmallock				—				
Kilmallock Friendly Society,	1913	"	"				22,379	124,416
Kilmallock							55,179	—
TIPPERARY					Manufacture	Bacon, hams, lard, and sausages		
Roscrea Bacon Factory, Ros	1905	"	"	4,480			82	—
crea								
WATERFORD					"			
Irish Co op Meat, Christendom	1920	"	"	5,793				
DUBLIN					Credit	Loans		
Central Co op Credit Society,	1913	"	"	16				
84, Merrion Square					Educational	Propaganda		
United Irishwomen	33, Moles	1911	"	—			2,304	—
worth Street						Show		
KILKENNY					"			
Kilkenny Agric Show, St	1902	"	"	181				
James's Park							405	1,948
WESTMIDLAND					Trading	Agricultural goods and groceries		
Athlon Co op Industrial an	1915	"	"	289				
Agric Soc, Court Dromish,								
Athlone								

BRITISH ISLES

A	B	C	D	F	F	G	H	I
WESTMEATH—Continued								
Killucan Milling, Riverstown, Killucan	1918	Yes	Yes	230	Milling*	Maize, meal, and flour	£ 726	£ 553
WEXFORD								
Wexford Bacon Factory, Wexford	1909	..	..	3,159	Manufacture	Bacon, ham, lard, and sausages	23,091	117,559
Wexford Beekeepers, St Anne's, Enniscorthy	—	..	..	—	Purchase and distribution	Bees, hives, etc	—	—
ROSCOMMON								
Athleague Milling, Athleague	1916	..	..	(332	Joint ownership	Agricultural machinery	(718	1,494
Tissara Farm Implement Soc, Four Roads, Athleague	1914	..	..	(135			402	152
SLIGO								
Drumcliffe Milling, Drumcliffe	1916	..	..	833	Milling	Maize, meal, and flour	1,839	—

FEDERATIONS

DUBLIN								
Irish Agric Wholesale Society 151, Thomas Street	1897	Yes	Yes	598	Federation	Purchase and sale of agricultural requisites	47,014	486,968
LIMERICK								
Irish Co op Agency Society Central Depot, Limerick	1893	"	"	34	"	Dairy produce	951	424,994

AGRICULTURAL CREDIT SOCIETIES

ARMAGH								
Glassdrummond, Silverbridge, Newry	1903	Yes	Yes	122	Co op credit	Loans	11	3
Middletown, Middletown	1904	"	"	151	"	"	1,322	1,020
Mullaghbawn, Mullaghbawn	1903	"	"	350	"	"	3,176	1,753
CAVAN								
Killnagh, Gubaveeney, Black Iron	1907	"	"	84	"	"	233	—
Kingscourt, Enniskeen Place, Kingscourt	1905	"	"	—	"	"	—	—
Mount Nugent, Laragh, Mount Nugent	1905	"	"	136	"	"	1,337	938
DONEGAL								
Dungloe, Dungloe	1903	"	"	173	"	"	34	—
Glencely, Culduff, Derry	1901	"	"	111	"	"	466	466
Inver, Frosses, Inver	1898	"	"	337	"	"	820	671

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
DONEGAL—Continued							£	£
Malin, Aughnacloy N S, Malin	1901	Yes	Yes	402	Co op credit	Loans	472	203
Termon, Drumoghilly, Termon	1900	"	"	162	"	"	453	206
S O, Letterkenny								
Tullynaught, Meenadreen, Donegal P O	1903	"	"	99	"	"	281	310
MONAGHAN								
Ballinode, Ballinode	1903	"	"	80	"	"	—	—
Corduff, Corduff, Carrickmacross	1905	"	"	145	"	"	611	119
Donaghmoynce and Lisdoonan	1905	"	"	217	"	"	—	—
Cornasheve, Carrickmacross								
Greenan's Cross, Latnamard, Newbliss	1902	"	"	78	"	"	—	—
Inniskeen Inniskeen	1905	"	"	208	"	"	1,118	503
Lough Egish, Shantonagh,	1905	"	"	81	"	"	215	60
Castleblaney								
Threemilehouse, Kiltubrid,	1907	"	"	83	"	"	1,230	912
Threemilehouse								
KERRY								
Ballymacelligott, Ballymacelligott	1920	"	"	81	"	"	2,620	2,372
Johns, John Waterville	1904	"	"	50	"	"	1,447	797
"		"	"	—	"	"	53	23
"		"	"	—	"	"	212	—
Tralee, 44, Asho Street, Tralee	1925	"	"	142	"	"	5,949	5,500
KILKENNY								
Ballyragget, Ballyragget	1901	"	"	219	"	"	2,833	724
Castlecomer, Estate Office,	1900	"	"	328	"	"	2,439	2,411
Castlecomer								
LEIX								
Abbeyleix, Courthouse, Abbeyleix	1928	"	"	—	"	"	—	—
Lisduff, Frill, Leix	1903	"	"	61	"	"	—	—
LIMERICK								
Ballyshull, Ballyshull	1925	"	"	—	"	"	2,503	2,477
Glin, Glin	1925	"	"	67	"	"	1,706	1,415
Turralee, Clonlehard, Athlea	1925	"	"	—	"	"	1,032	—
LONGFORD								
Columbkille, Aughnacuffe, Gra	1907	"	"	675	"	"	23,210	5,872
Killoe, Rhyne, Killoe	1925	"	"	17	"	"	170	70
LOUTH								
Kilsaran and Stabannin, Cas	1903	"	"	91	"	"	903	303
Ubbellingham								

BRITISH ISLES

	A	B	C	D	E	F	G	H	I
WEXFORD									
Crainford, Crainford Gorey	1904	Yes	Yes	—	Co op	ered t	Loans	£ 434	£ 110
Cushinstown, Cushinstown	1904			—			"	202	370
Ballynabola									
Horeswood, Horeswood, Cam	1904				106		"	575	231
pale									
Murrinstown Murrinstown	1903				83		"	92	102
Rathgarogue, Rathgarogue	1903				11			—	—
Ballywillism									
WICKLOW									
Moyné, Moyné Rectory Bal	1904				32		"	5 631	1 628
linglen									
Newtown, Newtownmountken	1903				81		"	410	488
nedy									
Tinabely Garrvhor Bellinglen	1906				—		"	—	—
Togher, Larch Cottage Ann's	1901				151		"	581	757
moor									
GALWAY									
Oranmore, Oranmore	1899				11		"	451	391
LEITRIM									
Ballinaglera Fahey D wra	1903				108		"	83	85
Carrigallen Longfield Kille	1910				—		"	1,080	012
shandra									
Cashel, Cashel Tullyrasmeary	1908				91		"	121	230
P O, Enniskillen									
Gloone Faughillim Gloone	1905				160		"	840	407
Gloommore Johnston	1906				252		"	759	788
Bridge, Dromod									
Eslin Bridge Fslinbridge	1925				73		"	807	867
Mohill									
Farnaught, Farnaught Mohill	1903				—		"	—	—
Gorvagh, Drinna Gorvagh	1908				191		"	720	577
Kiltoghert, Kiltoghert Car	1925				63		"	600	561
risk on Shannon									
Kiltyclogher, Kiltyclogher	1906				143		"	2,490	—
MAYO									
Bangor Erris, Tavanagh, Cor	1900				120		"	—	—
risk P O, Ballina									
Belmullet, Glencastle N S	1896				270		"	913	87
Bunnahowen Ballina									
Croaghpatrick, Murrisk West	1905				174		"	501	594
port									
Drummin, Drummin	1905				105		"	321	304
Finniscoe Estate, Lower knox	1898				188		"	120	223
Street, Ballina									
Geesala, Dooloma, Geesala	1898				—		"	—	—
Glenhest Glenhest, Newport	1900				—		"	723	383
Killeen, Killadone, Louisburgh	1906				102		"	641	585
Kilmaclasser, Caultrean, Clo	1902				—		"	129	91
gher, Westport									
Louisburgh, Louisburgh	1903				303		"	3,887	2,408
Mayo Abbey, Mayo Abbey,	1905				—		"	—	—
Ballyglass									

YEAR BOOK OF AGRICULTURAL CO-OPERATION

EGG AND POULTRY SOCIETIES

A	B	C	D	E	F	G	H	I
Anglesey Egg Collecting Depôt The Station, Llanfairpwll, Anglesey	—	Yes	Yes	791	Marketing	Eggs and poultry	£ 1,600	£ 14 318
Askett Agric Co-op Soc, Ichfield Bungalow, Princes Risborough, Bucks	—	"	"	14	"	"	28	234
Beaminster and District Collecting Depôt, Fleet St, Beaminster, Dorset	—	"	"	211	"	"	336	8 726
Boneath and District Poultry and Produce Soc, Mercantile Yard, Boneath, Pembroke	—	"	"	264	"	"	174	3 000
Burwarton Poultry Soc, Cleobury North, Bridgenorth	—	"	"	133	"	"	1,000	5,901
Chipping Norton and District Egg Collecting Depôt, 44, New St, Chipping Norton	—	"	"	128	"	"	69	591
Churt and District Egg Farmers Assoc, Crossways Poultry Farm, Churt, Farnham	—	—	—	—	—	—	—	—
Co op Poultry Products Society, Pondover Place, Virginia Water, Middx	—	Yes	Yes	571	Marketing	Eggs and poultry	3 092	—
" "	—	"	"	612	"	"	269	19,182
" "	—	"	"	143	"	"	350	0,064
" "	—	"	"	38	"	"	260	707
" "	—	"	"	513	"	"	1,390	9 821
Fairford and Cirencester Egg Collecting Depôt, 166, Cricklade Street, Cirencester	—	"	"	5,001	"	"	14 650	173 753
Framlingham and Eastern Counties Co-op Egg and Poultry Soc, Barrill Road, Ipswich	—	"	"	39	"	"	13	—
Grandston and District Egg Collecting Depôt, Trellisyard Fishguard	—	"	"	71	"	"	58	736
Haverfordwest Egg Depôt, The Dinele, Haverfordwest	—	"	"	71	"	"	170	4 022
Isle of Wight Egg and Poultry Supply Depôt, 21, Chapel Street, Newport, Isle of Wight	—	"	"	197	"	"	90	5 497
Nailsworth Poultry Soc, Comack Square, Nailsworth, Stroud	1914	"	No	73	"	"	82	890
St Austell and District Co op Egg and Poultry Soc, Trewoon, St Austell	1911	"	Yes	102	"	"	69	1,321
St Gennys and District Produce Society, Jacobstone, Stratton	—	"	"	114	"	"	143	573
Unlithy Poultry Keepers' Trading Soc, 9, Main Street, Kirkby, Lonsdale, Carnforth	—	"	"	—	—	—	—	—

CANADA

ALBERTA

A	B	C	D	E	F	G	H	I
Acme Co-op Assoc., of 1917 U.F.A., Ltd., Acme	Yes	Yes	53	Production and marketing	Livestock	£ 955	£ 18,100	
The Alberta Co-op Wheat Producers, Ltd. 1923	—	—	39,000	Marketing	Wheat	39,000	12,123,425	
The Alberta Provincial Cattle Breeders' Assoc. 1908	—	—	125	Trading	—	200	—	
The Alberta Provincial Horse Breeders' Assoc. 1908	—	—	75	Production and marketing	—	200	—	
Alberta Provincial Sheep Breeders' Assoc. 1908	—	—	300	Marketing	Livestock and wool	200	—	
The Alberta Provincial Swine Breeders' Assoc. 1908	—	—	75	—	Livestock	200	—	
Alliance Farmers Co op 1931 Assoc., Ltd., Alliance	—	Yes	39	Trading	Requisites	1,400	4,179	
The Autumn Leaf Co-op 1923 Assoc., Wainwright	—	—	31	—	—	160	800	
Bear Lake Co op Assoc., 1920 Ltd., Bear Lake	—	—	120	—	—	1,125	27,491	
Bentley Co-op Assoc., Ltd., 1918 Bentley	—	—	101	—	—	2,602	11,853	
Blackie Co op. Assoc., Ltd., 1915 Blackie	—	—	100	Marketing and trading	Livestock, poultry, and eggs	3,800	4,462	
Bluesky Co op Assoc., 1921 Bluesky	—	—	67	Trading	Requisites	80	3,531	
Buffalo Lake Farmers' 1923 Co-op Marketing Assoc., Buffalo	—	—	600	Marketing	Livestock	—	30,000	
Canadian Co op Wheat 1924 Producers, Ltd.	—	—	3 pools	—	Grain	30,000	54,300,000	
Cardston Co op Credit Soc. 1922	—	Yes	29	Production and marketing	Farm loan	7,054	2,200	
Central Alberta Wool 1914 Growers' Assoc.	—	—	95	Marketing	Wool	—	2,291	
Cessford Farmers' Co op 1920 Assoc., Ltd., Cessford	—	—	46	Trading	Requisites	215	88	
Clareholm U.F.A. Co op 1918 Assoc., Ltd., Clareholm	—	No	105	—	—	2,548	7,000	
Crossfield District Co-op 1915 Assoc. U.F.A., Ltd., Crossfield	—	Yes	150	—	—	3,100	65,200	
Duchess Co-op, Grain - 1921	—	—	20	—	Grain	280	—	
Edgerton Co-op Assoc. 1912 Ltd., Edgerton	—	8 1/2%	65	—	—	620	6,400	

EGG AND POULTRY SOCIETIES

A	B	C	D	E	F	G	H	I
Anglesey Egg Collecting Depot, The Station, Llanfairpwll, Anglesey	—	Yes	Yes	791	Marketing	Eggs and poultry	£ 1,680	£ 14 318
Askett Agric Co op Soc, Ichfield, Bungalow, Princes Risborough, Bucks	—	"	"	14	"	"	28	234
Beaminster and District Collecting Depot, Fleet St, Beaminster, Dorset	—	"	"	211	"	"	336	8 726
Boncath and District Poultry and Produce Soc, Mercantile Yard, Boncath, Pembroke	—	"	"	264	"	"	174	3 639
Burwarton Poultry Soc, Cleobury North, Bridgenorth	—	"	"	133	"	"	1,068	5,951
Chipping Norton and District Egg Collecting Depot, 44, New St, Chipping Norton	—	"	"	128	"	"	60	591
Churt and District Egg Farmers Assoc, Crossways Poultry Farm, Churt, Farnham	—	—	—	—	—	—	—	—
Co op Poultry Products Society, Pondover Place, Virginia Water, Surrey	—	Yes	Yes	571	Marketing	Eggs and poultry	3 092	—
Devizes and District Poultry Soc, Monday Market St Devizes	1908	"	"	612	"	"	268	18 182
East Devon Agric Produce Soc, Sidmouth Junction, Honiton	—	"	"	143	"	"	359	9 064
East Sussex Egg and Poultry Soc, Ellis Park, Brede, Broad oak, Sussex	—	"	"	38	"	"	269	70"
Fairford and Cirencester Egg Collecting Depot, 156, Cricklade Street, Cirencester	—	"	"	543	"	"	1,300	9 924
Framlingham and Eastern Counties Co op Egg and Poultry Soc, Burrell Road, Ipswich	—	"	"	5 901	"	"	14 650	173,753
Grandston and District Egg Collecting Depot, Trellis y coed, Fishguard	—	"	"	39	"	"	13	—
Haverfordwest Egg Depot, The Dingle, Haverfordwest	—	"	"	71	"	"	59	736
Isle of Wight Egg and Poultry Supply Depot, 29, Chapel Street, Newport, Isle of Wight	—	"	"	71	"	"	170	4 922
Nailsworth Poultry Soc, Cossack	—	"	"	197	"	"	90	5 497
" " " " " "	—	"	"	82	"	"	82	890
" " " " " "	4	"	No	73	"	"	—	—
AUSCH S	—	"	Yes	102	"	"	89	1,311
"	—	"	"	114	"	"	143	573

CANADA

ALBERTA

A	B	C	D	E	F	G	H	I
Acme Co op Assoc , of 1917 U F A , Ltd , Acme	Yes	Yes	53	Production and marketing	Livestock	£ 955	£ 18,100	
The Alberta Co-op Wheat Producers, Ltd	1923	"	—	39,000	Marketing	Wheat	39,000	12,123,423
The Alberta Provincial Cattle Breeders' Assoc	1908	"	—	125	Trading	—	200	—
The Alberta Provincial Horse Breeders Assoc	1908	"	—	75	Production and marketing	—	200	—
Alberta Provincial Sheep Breeders' Assoc	1908	"	—	300	Marketing	Livestock and wool	200	—
The Alberta Provincial Swine Breeders' Assoc	1908	"	—	75	"	Livestock	200	—
Alliance Farmers Co op Assoc , Ltd , Alliance	1921	"	Yes	39	Trading	Requisites	1,400	4,179
The Autumn Leaf Co op Assoc , Wainwright	1923	"	"	34	"	"	160	800
Bear Lake Co op Assoc , Ltd , Bear Lake	1920	"	"	120	"	"	1,125	27,491
Bentley Co op Assoc , Ltd , Bentley	1918	"	"	101	"	"	2,602	11,853
Blackie Co-op Assoc , Ltd , Blackie	1915	"	—	100	Marketing and trading	Livestock, poultry, and eggs	3,800	4,462
Bluesky Co op Assoc , Bluesky	1921	"	—	67	Trading	Requisites	80	3,531
Buffalo Lake Farmers Co op Marketing Assoc , Buffalo	1923	"	—	600	Marketing	Livestock	—	30,000
Canadian Co op Wheat Producers, Ltd	1924	"	—	3 pools	"	Grain	30,000	54,339,333
Cardston Co op Credit Soc	1922	"	Yes	29	Production and marketing	Farm loan	1,031	2,210
Central Alberta Wool Growers' Assoc	1914	"	"	95	Marketing	Wool	—	221
Cessford Farmers' Co op Assoc , Ltd , Cessford	1920	"	"	46	Trading	Requisites	215	11
Clareholm U F A Co op Assoc , Ltd , Clareholm	1918	"	No	105	"	"	2,341	7,111
Crossfield District Co op Assoc U F A , Ltd , Crossfield	1915	"	Yes	150	"	"	3,111	16,361
Duchess Co-op Grain	1921	"	"	20	"	Grain	260	
Edgerton Co op Assoc , Ltd , Edgerton	1922	"	8%	65	"	—	400	

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Grimm Alfalfa Seed Growers, Ltd, Brooks	1922	Yes	Yes	183	Production and marketing	Grimm alfalfa seed	£ 3,640	£ 12,287
Hanna Co op Assoc, Ltd, Hanna	1917	"	No	275	Marketing	Livestock	783	20,101
Kimball Co op Credit Soc, Kimball	1924	"	Yes	24	Production and marketing	Farm loan	864	2,800
Last Lake Co op Assoc, Ltd, Last Lake	1920	"	No	23	Trading	Requisites	46	777
Leo Co op Assoc, Ltd, Leo	1914	"	8%	—	"	—	1,274	4,431
Macleod Co-op Garage Assoc, Ltd, Macleod	1918	"	Yes	67	Production and marketing	Cars	4,000	3,000
Manville Co op Assoc of U F A, Ltd, Manville	1910	"	8%	167	Marketing	Requisites	920	15,549
Millet U F A Co op Assoc, Millet	1910	"	Yes	41	Trading	"	149	5,911
Mountain Park Co op Soc, Mountain Park	1917	"	"	131	"	"	1,710	21,153
Nanton Co op Assoc, Ltd, Nanton	1917	"	No	93	—	Lumber	340	12,800
Naples Co op U F A Ltd, Naples	1922	"	4%	40	Trading	Requisites	154	1,800
New Norway U F A Co op Assoc, Ltd, New Norway	1921	"	No	28	"	"	250	432
Sylvan Lake Co op Assoc, Sylvan Lake	1917	"	8%	130	"	"	3,700	16,000
United Grain Growers Ltd	1907	"	No	35,100	Marketing	Grain & Livestock	1,440,000	15,000,000
United Livestock Growers Ltd	1924	"	"	35,671	"	"	20,000	—
Valhalla Co op Creamery Assoc, Ltd, Valhalla Centre	1919	"	"	141	Marketing and production	Butter	2,920	10,838
Vermilion Wool Growers Assoc, Vermilion	1914	"	Yes	31	Marketing	Wool and sheep Butter	—	3,720
Viking Co op Creamery Assoc, Viking	1909	"	No	143	Manufacture and marketing	"	764	30,336
Wetaskiwin U F A Co op Assoc, Ltd, Wetaskiwin	1918	"	Yes	350	"	Requisites	2,435	42,442

BRITISH COLUMBIA

MISCELLANEOUS CO-OPERATIVE ASSOCIATIONS

A	B	C	D	E	F	G	H
A B C Co-op Wholesale Society, Natal	1924	Yes	Yes	5 Soc	Marketing	Produce	—
Aldergrove Farmers' Institute	1910	"	—	83	Trading	Produce	120
Armstrong Co-op Society	1922	"	8%	213	"	Produce	50
Arrowhead Co op Assoc	1921	"	7%	63	"	"	250
Arrow Lakes' Produce and Cannery Assoc, Nakusp	1914	"	No	51	"	"	25
B C Honey Producers Assoc, Victoria	1920	"	—	251	Production and marketing	Honey	—
B C Tobacco Growers' Assoc, Kelowna	1927	"	Yes	—	—	Tobacco	—
Campbell Range Co op Assoc, Westwick	1921	"	"	20	Threshing and grinding	Grain	358
Chilliwack Producers change	1913	"	"	300	Marketing	Produce	4200 35000
Citizens Co op Assoc Ltd, Nelson	1910	"	"	82	Trading	Requisites	700 5000
Comox Co op Soc, Ltd, Courtenay	1908	No	"	36	Marketing	Meat	720 7000
Cranbrook District Co op Society	1923	Yes	"	160	Trading	Requisites	1500 11000
Creston Valley Co op Assoc, Erickson	1921	"	8%	50	"	"	410 400
Dawson Co op Union Dawson Creek, Peace River	1921	"	8%	133	"	"	600 7000
Elphinstone Co op Assoc Ltd, Gibson's Landing	1917	"	5%	61	"	"	75 7000
Errington Co op Produce Assoc	1920	—	—	—	—	—	—
Fernie Ind and Provident Co-op Society	1907	Yes	5%	58	Trading	Requisites	1000 9000
F V Delta Co op Assoc, Ladner	1916	"	Yes	128	"	"	2,250 12000
F V Farmers' Seed Assoc, Mission City	1919	"	"	172	"	"	1,620 25000
F V Matsqui Co op Assoc	1919	"	"	90	"	"	2,000 10000
F V North Langley Co op Assoc, Langley Fort	1919	"	"	56	"	"	800 6000
F V. Surrey Farmers Co op Assoc	1919	"	8%	247	"	Grain feed	Unltd 50000
F V West Matsqui Co op Assoc, Mount Lehman	1920	"	8%	30	"	Feed	520 4000
Harrop and District Co-op Assoc, Harrop	1920	"	Yes	57	Trading and marketing	Requisites	560 1410
Kitsumkalum Farmers' Institute, Terrace	1912	"	No	119	"	"	— 002

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Moberly-Donald Farmers' Institute	1922	Yes	—	27	Trading	Requisites	—	40
Nanoose District Co-op Assoc., Parksville	1919	"	6%	175	Marketing	Feed and eggs	452	1160
Nakusp Growers' Co-op Union	1922	"	Yes	42	"	Produce	300	1,000
Nakusp Co-op Society	1914	"	"	101	Marketing and trading	Requisites	1,137	2,615
Nanaimo District Farmers' Co-op Assoc., Nanaimo	1926	"	"	—	Trading	"	Unld	—
Nachaco Valley Co-op Exchange, Vanderhoof	1924	"	"	53	Marketing and trading	"	240	—
Needles District Co-op Assoc., Ltd	1915	"	"	68	Marketing	Produce	100	2,100
Nelson and District United Farmers Co-op Assoc.	1920	"	8%	110	Trading and marketing	"	1,000	6,600
Pleasant Valley Agricultural Assoc., Wellington	1924	"	No	70	Marketing	"	320	—
Premier Co-op Assoc., Taylor's Landing	1927	"	Yes	—	Trading	Lumber	Unld	—
Revelstoke Co-op Society	1921	"	"	131	Marketing	Requisites	2,345	10,810
Robson Co-op Exchange	1920	"	No	46	Trading	Produce	700	10,233
Rolla Co-op Union	1925	"	Yes	20	Marketing	Requisites	2,000	2,978
Slocan Kootenay Farmers' Exchange, South Slocan	1914	"	"	144	Marketing	—	—	—
South Kootenay Farmers' Co-op Assoc., Fruit Vale	1920	"	"	60	Trading	Requisites	670	3,591
Tarry's Thrums Co-op Assoc., Ltd, Thrums	1922	"	"	14	Marketing	—	100	2,441
White Creek Valley Farmers' Institute	1916	"	—	30	"	Requisites	—	201
Workunz Men's Co-op Soc., Natal	1917	"	Yes	302	"	Produce	6,400	25,215

CO-OPERATIVE CREAMERIES

Cariboo Farmers' Co-op Assoc., Quesnel	1921	Yes	Yes	62	Manufacture and marketing	Butter	452	3,643
Columbia Valley Creamery Assoc., Golden	1922	"	"	112	"	"	1,035	2,000
Comox Creamery Assoc., Courtenay, V.I.	1901	"	8%	314	Marketing	Dairy produce	8,446	62,073
Cowichan Creamery Assoc., Duncan, V.I.	1896	"	8%	275	"	Requisites and dairy produce	5,400	65,400
Fraser Valley Milk Producers' Assoc., V.I.	1917	"	8%	2,475	Manufacture and marketing	Dairy produce	124,240	703,314

CANADA

A	B	G	D	E	F	G	H	I
Kootenay Valley Milk Pro- ducts' Co op Assoc. Nelson	1923	Yes	No	20	Manufacture and marketing	Milk	£ 1,000	£ 2,400
Lake Windermere Co op Greasmery Assoc., Inver- mere	1926	"	Yes	—	Manufacture	Dairy produce	Unltd	—
Nanaimo Greasmery Assoc. Nanaimo	1903	"	"	—	"	Butter	Unltd	12,757
Nachaco Valley Co-op Greasmery	1921	"	"	164	"	"	714	4,853
New Westminster Ind Co op Producers' Assoc., New Westminster	1926	"	"	—	—	—	—	—
Olanagen Valley Co op Creamery Assoc., Vernon	1923	"	"	—	Manufacture	Dairy produce	714	35,000
Peace River Co op Cream- ery Assoc., Pouce Coupe	1924	"	"	200	Manufacture and marketing	Butter and poultry	—	2,024
Salt Spring Island Greasm- ery Assoc., Ganges Harbour	1903	No	"	62	Manufacture	Butter	640	11,980
Twin City Co op Milk Pro- ducers, New Westminster	1923	Yes	"	—	Marketing	Milk	Unltd	—
Vancouver Island Milk Pro- ducers, Victoria	1919	"	"	208	"	Dairy produce	6,882	14,903

FRUIT AND VEGETABLE ASSOCIATIONS

Abbotsford District Fruit Growers' and Co op Assoc	1923	Yes	6%	63	Production and marketing	Small fruits	126	2,000
Agassiz Berry Growers Co op Exchange	1921	"	Yes	—	Marketing	Fruit	—	—
Appledale Co op Fruit Growers' Assoc	1925	"	"	—	"	"	—	—
Armstrong Co op Growers Exchange	1923	"	"	144	"	"	288	34,700
Armstrong Vegetable Growers' Gommodity Assoc	1925	"	"	28	"	Vegetables	—	—
Ashcroft District Potato Growers' Assoc	1913	—	—	—	—	Potatoes	—	—
Balfour Co op Assoc	1924	"	8%	11	Marketing	Fruit	13	940
B C Fruit Growers' Assoc V I	1914	—	—	2 002	Educational	"	—	—
B C Certified Seed Potato Growers' Assoc., Victoria	1924	Yes	—	300	"	Potatoes	—	—
B C Growers and Shippers Federation, Vernon	1927	"	Yes	—	"	Fruit and vegetables	—	—
B C Tomato Growers' As- soc., Kelowna	1923	"	No	442	Marketing	Tomatoes	—	40,000
Bonnington Fruit Growers Assoc	1922	"	—	8	"	Fruit	—	703

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A		B	C	D	E	F	G	H	I
Boswell Fruit Growers, 1916	Yes	—	45	Trading and marketing	Fruit	£ 319	£ 4180		
Boswell Burton Co op Growers' Exchange, 1920	"	Yes	59	Production and marketing	Fruit and vegetables	118	1,800		
Chilliwack United Growers Assoc, Ltd, 1920	"	7%	106	Marketing	"	443	767		
Co op Fruit Growers' Assoc of Wynnndel, 1913	"	—	31	"	"	124	10,311		
Cowichan Co op Fruit Growers' Assoc, Duncan, 1921	"	Yes	44	"	Small fruits	90	151		
Comox Valley Vegetable Growers' Co op Assoc, Courtenay, 1926	"	"	—	Trading and production	Vegetables	Unltd	—		
Creston Co op Fruit Ex change, 1924	"	7%	—	Marketing	Fruit	—	—		
Fauquier Co op Union, 1923	"	Yes	8	"	"	200	622		
I'V Growers, Chilliwack, 1915	"	—	—	"	"	3 000	—		
Fruit and Mercantile Ex change, Ltd, Hatzic, 1919	"	8%	263	"	Small fruits	5,959	25 000		
Gordon Head Fruit Growers' Assoc, 1915	"	Yes	—	"	"	400	—		
Grand Forks Co op Growers Exchange, 1921	"	"	—	"	Fruit	—	—		
Grand Forks Co op Growers Buildings, 1924	"	"	88	Trading	Fruit and vegetables	4,100	4 998		
Gulf Islands Co op Jam Factory Assoc, Ganges Harbour, 1920	"	"	127	Manufacture	Jam	674	800		
Howe Sound Co op Cann ing Assoc, Gibsons Landing, 1922	"	6%	92	"	"	441	3,700		
Kaladen Co op Growers Assoc, 1921	"	6%	41	Marketing	Fruit	1,331	20,000		
Kaslo Co op Union, 1923	"	—	37	"	"	—	1,000		
Keating Co-op Fruit Ex change, 1920	"	Yes	—	"	Small fruits	—	—		
Kelowna Growers' Ex change, 1913	"	"	450	"	Fruit and vegetables	29,399	173,369		
Keremeos Growers Co op Assoc, Keremeos, 1923	"	"	76	Trading	Requisites, fruit, and vegetables	Unltd	5 966		
Mainland Hothouse Pro ducts' Co-op Assoc, Van couver, 1923	"	"	40	Marketing	Tomatoes, cucumbers, and flowers	30	9 520		
Metchoin and District Co op Fruit Growers' Assoc, 1922	"	"	22	"	Small fruits	—	15		
Nakusp Growers' Co op Union, 1922	"	6%	42	"	Fruit	300	1,000		
Naramata Co op Growers Exchange, 1923	"	8%	80	"	Fruit and vegetables	803	14 977		
Nr dles Co op Growers' Union, 1923	"	1 s	10	"	"	10	1,200		
Okanagan Onion Growers Co op Assoc, Kelowna, 1925	"	No	47	"	Onions	—	—		

CANADA

A	B	C	D	E	F	G	H	I
Oliver Co op Growers' Exchange	1923	Yes	Yes	146	Marketing	Fruit and vegetables	£ 656	£ 9,318
Peachland Fruit Union	1913	"	"	90	"	"	—	9,131
Penticton Co-op Growers, Penticton	1913	"	"	170	"	"	18,400	80 000
Robson Co op Exchange	1920	"	No	46	"	Fruit and poultry	700	10,233
Saanich Fruit Growers Assoc, heating	1917	"	Yes	190	"	Small fruits	2 000	24 000
Salmon Arm Farmers' Exchange	1907	"	"	525	"	Fruit	10 000	83 000
Sointula Co op Store, Ltd	1909	"	"	84	"	Eggs vegetables and meat	2,228	1 000
Summerland Co op Growers' Assoc	1923	"	"	216	"	Fruit	1,483	48,289
Sunshine Bay Co-op Assoc, Sunshine Bay	1922	"	8%	—	"	Fruit and vegetables	1,000	4,000
Vernon Fruit Union	1913	"	"	374	"	Fruit vegetables, and grain	4 001	150,000
Victoria Co op Hothouse Assoc	1925	"	5%	20	"	Vegetables	—	39,331
Victoria (BC) Potato Growers Assoc	1923	"	—	27	Production and marketing	Potatoes	—	—
Westbank Co op Growers Assoc	1923	"	Yes	43	Marketing	Fruit and vegetables	901	6 783
Willow Point Fruit Growers Assoc	1913	"	8%	52	"	Fruit	66	4 980
Winfield Co op Growers	1924	"	Yes	37	"	Fruit and vegetables	3,760	13 000

NO STATISTICAL RETURNS AVAILABLE FOR THE FOLLOWING

A	B	A	B
The Agric Co op Assoc of the Municipality of Surrey	1914	Maple Ridge Fruit Growers' Co op Association	1920
Alpha Co op Colony	1923	"	"
B C Onion Growers Assoc	1923	"	1919
Bee keepers' Assoc of B C	1916	"	1920
Burton Farmers' Co op Assoc, Ltd	1911	"	1923
Deroche Nicomen Co op Association	1922	"	1919
Cawston United Farmers Co op Assoc	1921	"	1922
Dunbar Hall Co op Association	1922	"	1921
Farmers Co-op Association	1915	"	1919
F V Richmond Producers Assoc	1919	"	1920
Granite Trading Association Ltd	1915	"	1918
Haney Fruit Ranchers Association	1919	"	—
Hilliers Co op Association	1922	"	1918
Kamloops District Co op Growers' Union	1923	"	1925
Livingstone Co op Association	1923	"	1920
Malakwa Co op Association	1922	"	1921

LIVESTOCK ASSOCIATIONS

A	B	C	D	E	F	G	H	I
B C Dairyman's Assoc, VI	1914	Yes	—	240	Dairy interests	—	£ Member ship fee	£ —
B C Goat Breeders' Assoc, VI	1917	"	—	442	Goat industry	—	"	—
B C Poultry Assoc	1914	"	—	300	Poultry industry Marketing	—	"	—
B C Wool Growers Assoc, Kamloops	1917	"	—	—	Marketing	Wool	—	4934
Chilliwack Cow Testing Assoc	1913	"	—	30	Dairy interests	—	Member ship fee	—
Comox Valley Cow Testing Assoc, VI	1914	"	—	34	"	—	"	—
Cowichan Stock Breeders Assoc Cowichan District	1920	"	—	—	Livestock	—	"	—
Island Racing and Breeding Assoc, VI	1923	"	—	—	Horse breeding Livestock	—	"	—
Kamloops District Stock Breeders' Assoc, Knutsford	1914	"	—	—	Livestock	—	"	—
Langley Surrey Cow Testing Assoc	1914	"	—	—	Dairy interests	—	"	—
Okanagan Cow Testing Assoc, Kelowna	1920	"	—	—	"	—	"	—
Pentiction Poultry Assoc	1925	"	Yes	96	Marketing Dairy interests	Poultry	800 Member ship fee	7,352
Pitt Meadows Maple Ridge Cow Testing Assoc	1925	"	—	25	"	—	"	—
Richmond Cow Testing Assoc, Eburno	1919	"	—	23	"	—	"	—
Stock Breeders' Assoc of B C, VI	1914	"	—	—	Marketing	Livestock	"	—
Surrey Cow Testing Assoc, Cloverdale	1924	"	—	23	Dairy interests	—	"	—
Upper Sumas Cow Testing Assoc, Upper Sumas	1923	"	—	22	"	—	"	—
VI Flock Masters' Assoc, Duncan, VI	1894	"	—	40	Marketing	Sheep and wool	"	—

MANITOBA

ELEVATORS

A	B	C	D	E	F	G	H	I
Arden Co op Elevator Assoc, Ltd	—	—	—	—	Pool grain elevator	—	£	£
Basswood Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—

CANADA

A	B	C	D	E	F	G	H	I
Bowsman Co op Elevator Assoc, Ltd	—	—	—	—	Pool grain elevator	—	—	—
Clanwilliam Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Croll Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Cromer Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Cranmer Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Dalry Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Deepdale Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Durban Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Elgin Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Erickson Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Ewart Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Foxwarren Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Gilbert Plains Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Gladstone Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Glenboro' Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Grandview Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Kaleida Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Kenville Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Manitou Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Mather Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Minitonas Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Rapid City Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Roblin Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Somerset Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Sperling Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Swan River Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—
Thornhill Co op Elevator Assoc, Ltd	1926	Yes	Yes	100	"	Grain	—	—
Waskada Co op Elevator Assoc, Ltd	—	—	—	—	"	—	—	—

YEAR BOOK OF AGRICULTURAL CO OPERATION

GENERAL STORES

A	B	C	D	E	F	G	H	I
							£	£
Alton Farmers Co-op Assoc Ltd	1919	—	—	—	Central store	—	—	—
Anstin Farmers Co-op Assoc Ltd	1920	—	—	—	"	—	—	—
Farmers Co-op & Supply Ltd	—	—	—	—	"	—	—	—
Clenella Co-op Society Ltd	1915	—	—	—	"	—	—	—
Keves Co-op Trading Assoc Ltd	1919	—	—	—	"	—	—	—
Moline Co-op Ltd	1914	Yes	Yes	85	Trading	Pequelettes	1 040	0 000
Starbuck Co-op Assoc	1920	—	—	92	"	"	2 200	6 000

LIVESTOCK

					Marketing	Livestock		
Dalmeford Co-op Livestock Shipping Assoc Ltd	—	—	—	—	"	"	—	—
Dunrea Co-op Marketing Assoc Ltd	—	—	—	—	"	"	—	—
Falkhorn Co-op Livestock Marketing Assoc Ltd	—	—	—	—	"	"	—	—
Manson Co-op Beef Pigg Assoc	1904	Yes	Yes	36	Trading	Beef Livestock	—	2 10
Pock Lake Co-op Livestock Marketing Assoc Ltd	—	—	—	—	Marketing	"	—	—

CREAMERIES

Manitoba Co-op Butter-Market Assoc Ltd	1923	Yes	No	9 000	Trading and educational Creamery	Poultry and eggs Butter	1 400	132 164
Manitoba Co-op Dairies, Ltd	1920	"	Yes	2 501	"	"	1 64	90 000
Winnipeg North Star Co-op Creamery Assoc Ltd	—	—	—	—	"	"	—	—
Pierson Co-op Creamery Assoc	—	—	—	—	"	"	—	—
Toites Aides Co-op Ltd	—	—	—	—	Manufacturing	Cheese	—	—
Winnipeg District Milk Producers Co-op Assoc Ltd	—	—	—	—	Trading	"	—	—
Manitoba Honey Producers Co-op Assoc	—	—	—	—	Marketing	Honey	—	—
Selkirk Co-op Seed Growers Assoc Ltd	—	—	—	—	"	Oats	—	—

NEW BRUNSWICK

A	B	C	D	F	F	G	H	I
Agricultural Societies	1840	Yes	Yes	10 000	Transport	Requisites	£ 10 000	£ 78 001
Cheese Factories (various)	—			(⁰⁰) 400	Manufacture and marketing	Cheese	6 000	78 565
N B Agricultural Societies United	1914			3 000	Trading	Fertiliser	800	30 000
N B Bee Keepers	1913			120	Production and marketing	Honey	160	554
N B Cheese and Butter Board Creameries (various)	—			(13) 2 396	Marketing	Dairy produce	40 000	142 525
N B Fruit Growers	1904			230	Production and marketing	Fruit	1 400	3 000
N B Poultry Exchange	1905			1 000	Marketing	Eggs and poultry	240	90 000
N B Poultry Producers (incorporated)	1903			102	Production	Poultry	—	344
N B Seed Potato Growers	1904			111	Marketing	Potatoes	—	2 800
N B Sheep Breeders	1900			25	Production and marketing	Sheep	90	1 400

NOVA SCOTIA

NO STATISTICAL DETAILS AVAILABLE FOR THE FOLLOWING

A	B	A	B
Agricola Co operators Ltd Brookfield	1917	Bridgetown Fruit Co Ltd	1911
Colchester Co		Brooklyn Fruit Co Ltd Lawrence town Annapolis	1911
Annis Farmers Assoc Ltd Strathborne	1900	Canard Fruit Co Ltd Kings Co	1911
Broughton Farmers Co op Soc Ltd	1919	Central Fruit Co Ltd Central Annapolis	1911
Annapolis Valley Fruit and Produce Co Lawrencetown Annapolis Co	1908	Christmas Island Farmers Co op Soc Ltd	1915
Annapolis Royal Fruit Co Ltd	1914	Clare Produce Co op Co Little Brook	1900
Aylesford Fruit and Produce Shipping Co Ltd	1909	Dgby Co	
Banner Fruit Co Ltd Bridgetown Annapolis Co	1913	Coldbrook Fruit Co Ltd Kings Co	1914
Bear River Fruit Co Ltd Annapolis Co	1900	Colverdale United Farmers Ltd East	1900
Belle Isle Fruit Co Ltd Belle Isle Annapolis	1912	Dalhousie Kings Co	
Berwick Fruit Co Ltd	1912	Commonwealth Fruit Co Ltd Weston	1905
Berwick Strawberry Exchange Ltd	1901	Kings Co	
Berwick Kings Co		Cornwall's Fruit Co Ltd Waterville	1911
		King Co	
		Empire Apple Exchange Berwick	1907
		Kings Co	

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	A	B
Coxheath Farmers' Co op Soc , Ltd . .	1917	New Minas Fruit Co , Ltd , Sunnyside,	1912
Enterprise Fruit Packing Co , Ltd ,	1911	King's Co.	
Clarence, Annapolis Co		North Mountain Fruit Co , Ltd , Wood	1922
Falmouth Fruit Co , Ltd , Falmouth,	1912	ville, King's Co	
Hants Co		North Queens Fruit Packing Co , Ltd ,	1913
Farmers' Co op Soc . Ltd , Christmas	1924	Caledonia, Queen's Co	
Island, Cape Breton Co		North Shore Milling Co . Ltd , Malig	1920
F W Chute Fruit Co , Ltd , Waterville,	1916	nant Cove, Antigonish Co	
King's Co		Northville Fruit Co , Ltd , Northville,	1924
F W McL Fruit Co , Ltd , Kinsman's	1923	King's Co	
Corner, King's Co		Old Barnes Co operative Assoc , Ltd ,	1919
Glen Farmers Co op Soc , Ltd , Church	1923	Colchester Co	
ville, Pict Co		Colchester Co	1911
Grafton Fruit Co , Ltd , King's Co	1914		1912
Grand Mira Farmers Co op Soc .	1917		1910
Ltd			
Grand Pre Fruit and Packing Co , Ltd	1912	Co	
Granville Fruit Co , Ltd , Upper Gran	1912	Portage Farmers' Co op Society, Ltd	1917
ville		Reserve Farmers' Co op Soc . Ltd ,	1920
Hantsport Fruit Co , Ltd	1919	Reserve Mines, Cape Breton Co	
Heatherton Co op Co , Ltd , Anti	1917	River Dennis Co op Assoc , Ltd	1920
gonish		Round Hill Fruit Co , Ltd , Annapolis	1910
Hebbville Fruit Packing Co , Ltd ,	1913	St Andrew's Co op Co , Ltd , Anti	1917
		gonish Co	
	1914	St Mary's Farmers' Union, Ltd ,	1918
	1917	Glencig, Guysborough Co	1912
	1921	S B Chute Co , Ltd , Berwick	1922
		Scotia Fruit Co , Ltd , Kingston,	
	1917	King's Co	1924
Judique Farmers Co op , Ltd	1916	Seaside Fruit Co , Ltd , Blomidon,	
	1919	King's Co	1911
	1911	Sheffield Mills Fruit Co , Ltd , King's	
	1911	Co	1914
	1924	Somerset Fruit Co , Ltd , King's Co . .	1911
duce Co , Ltd , Annapolis Co	1909	South Farmington Fruit Co , Ltd ,	
Lawrencetown Fruit and Produce Co ,	1912	Annapolis Co.	1912
Ltd , Annapolis Co		Star Fruit and Produce Co , Ltd , Para	
Lawrencetown Fruit Growers, Ltd ,	1922	dise, Annapolis Co	1917
Lawrencetown, Annapolis		Tracadie Trading Co , Ltd , Antigonish	
Maple Leaf Fruit Co , Ltd , Canning,	1910	Co	1913
King's Co		Tupperville Fruit Co , Ltd , Annapolis	
The Mabou Farmers Co op Soc , Ltd	1921	Co	1916
Margaree Farmers Co op Assoc , Ltd	1921		1912
Markland Fruit Co , Ltd , Kingston,	1913		1921
King's Co		Co , Ltd , Jacksonville	1922
Mayflower Fruit Co , Ltd , Kingsport,	1911	Valley Fruit Co , Ltd , Clarence, Anna	
King's Co		polis Co.	1909
	1911	Waterville Fruit Co , Ltd , King's Co.	1914
	1917	Weston Fruit Co , Ltd , King's Co . .	1923
		White Waters Fruit Co , Ltd , Bld	
	1916	midon, King's Co	1914
Ltd		Wolfville Fruit Co , Ltd	1918
		Yarmouth Fruit and Produce Co , Ltd.	

CANADA

ONTARIO

CREAMERIES

A	B	C	D	E	F	G	H	I
Cochrane Co op Dairy Co, 1924 Ltd	Yes	Yes	—	—	Manufacture	Butter	£	£
Elmira Co op Creamery, Ltd 1915	"	"	—	—	"	"	—	—
Matheson Co op Dairy Co, 1924 Ltd	"	"	—	—	"	"	—	—
New Dundee Farmers Co op 1903 Creamery	"	"	—	—	"	"	—	—
Producers Co op Creamery 1917 Co of Laval	"	"	—	—	"	"	—	—
Sudbury Co op Creamery Co 1916	"	"	—	—	"	"	—	—
Thorndale Co-op Dairy Co, 1921 Ltd	"	"	—	—	Manufacture and marketing	"	—	—
United Dairymen's Co op, 1920 Ltd, Peterboro'	"	8%	425	—	Trading	Dairy produce	Unltd	2,673,144 (since founda- tion)
United Farmers Co op Co, 1914 Ltd, Toronto	"	—	21 000	—	Trading and marketing	Produce and requisites	14,172	4,100,111
Vandecar Co op Cheese and Butter Co, Ltd 1921	"	Yes	—	—	Manufacture	Cheese and Butter	—	—
Whitefish Valley Co op 1915 Cheese and Butter Assoc Hymers	"	"	—	—	Manufacture and marketing	"	—	—

FRUIT AND VEGETABLE

Beaver Valley Co op Fruit Growers, Ltd, Thornbury	1925	Yes	Yes	—	Marketing	Apples	—	—
Bowmanville Co op Fruit Growers' Assoc	—	"	"	—	"	"	—	—
Burlington Co op Co, Ltd	1925	"	"	—	"	Fruit and vegetables	—	—
Dried and Certified Seed Potato Growers' Co op Assoc, Ltd	1920	"	"	—	Production and marketing	Seed potatoes	—	—
Durham Co op Fruit Growers, Port Hope	1915	"	"	—	Marketing	Apples	—	—
Frie Co op Co, Ltd, Leamington	1917	"	"	400	"	Fruit and vegetables	—	79,400
Kent County Potato Growers Co op, Ltd	1922	"	"	—	"	Potatoes	—	—
Niagara Peninsula Growers, Ltd, Grimsby	1920	"	"	—	"	Fruit and vegetables	—	—
Ontario Turnip Growers' Co op, Ltd, Galt	1924	"	"	—	"	Turnips	—	—
Orangeville Co-op Marketing Co	1919	"	"	—	"	Potatoes	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Seacliff Growers' Co op. As soc, Ltd, Leamington	1925	Yes	Yes	—	Marketing	Fruit and vegetables	—	—
Stoney Creek Growers' Co op Assoc, Ltd	1925	"	"	—	"	"	—	—
Theftord Celery Growers' Co- op Ltd	1923	"	"	—	"	Celery	—	—
Theftord Fruit Growers Assoc	—	"	"	—	"	Fruit	—	—
Townsend Co op Co, Ltd, Waterford	1926	"	"	—	"	Fruit and vegetables	—	—
Walpole Fruit Growers' As soc, Hagersville	1912	"	"	—	"	Fruit	—	—
Waterford Co op Growers, Ltd	1921	"	"	—	"	Fruit and vegetables	—	—
Winona Fruit Growers, Ltd	1908	"	—	17	"	Fruit	8,000	2,500

GENERAL

Ailsa Craig Farmers' Co op Co, Ltd	1913	Yes	Yes	—	Trading	Requisites	—	—
Co op Supply Co, Kingsville	1917	"	"	—	"	"	—	—
Maple Leaf Co-op Assoc, Palmerston	1918	"	"	—	"	"	—	—
Norfolk Co op Assoc, Simcoe	1918	"	"	—	"	"	—	—
Progressive Farmers Co op, Assoc, Norwich	1918	"	"	—	"	"	—	—
Waldhof Farmers' Co op Club	1913	"	"	—	"	"	—	—
Canadian Tobacco Growers Co op Co, Ltd, Kingsville	1920	"	"	—	Marketing	Tobacco	—	—
Caradoc Farmers Co-op Co, Mount Brydges	1920	"	"	—	"	Grain	—	—
Cottam Farmers Ltd	1921	"	"	—	"	"	—	—
Hiderton Farmers Co op Co, Ltd	1919	"	"	—	Elevator	"	—	—
Howard Farmers Co-op Soc, Ridgetown	1910	"	"	—	"	"	—	—
Inwood Farmers' Co op Fle vator Co	1921	"	"	—	"	"	—	—
Kenora District Co op Clo- verseed Growers Assoc, Oxdrift	1918	"	"	—	Marketing	Cloverseed	—	—
Kerwood Farmers' Co op, Ltd, Kerwood	1921	"	"	—	Elevator	Grain	—	—
Ontario Corn Growers' Co op, Ltd, Wallaceburg	1920	"	"	—	Marketing	Seed corn	—	—
Peel County Alfalfa Seed Producers' Assoc, Brampton	1923	"	"	—	"	Alfalfa seed	—	—
Ruthven Co op Tobacco Ex- change, Ltd, Leamington	1923	"	"	—	"	Tobacco	—	—
Woodbridge Farmers' Co op Co, Ltd	1921	"	"	—	Elevator	Grain	—	—
Wellwood Farmers Co-op Co, Ltd	1921	"	"	—	Marketing	Livestock	—	—

CANADA

A	B	C	D	E	F	G	H	I
Keene Co-op Shippers, Ltd.	1921	Yes	Yes	—	Marketing	Livestock	£	£
South Lake Co-op. Co., Ltd.	1925	"	"	—	"	"	—	—
Gananoque								
Manitoulin Co-op. Turkey	1925	"	"	—	"	Turkeys	—	—
Growers' Assoc., Mindemoya								
Woodstock District Farmers'	1919	"	"	—	Marketing	Eggs,	—	—
Co-op. Assoc., Ltd.					and trading	poultry, and		
						requisites		
Ontario Honey Producers'	1923	"	"	—	Marketing	Honey	—	—
Co-op., Ltd., Toronto								

PRINCE EDWARD ISLAND

A	B	C	D	E	F	G	H	I
Egg and Poultry Association	1914	Yes	—	3,800	Marketing	Eggs and	£	£
						poultry	—	11,111
Potato Growers' Association	1920	"	—	1,000	Production	Potatoes	—	24,451
					and	and		
					marketing	requisites		
Sheep Breeders' Association	1913	"	No	500	Marketing	Wool	—	2,411

QUEBEC

C A A =Co operative Agricultural Association.

A	B	C	D	E	F	G	H	I
C A A, d Actonville, Bagot	1915	Yes	6%	138	Trading	Requisites	£	£
C A A. of Amos, Abitibi Co	1918	"	"	237	Marketing	"	276	218
C A A l'Annonciation, Labelle	1914	"	"	37	"	Produce	628	20,000
Co.							239	3,000
C A A. of Bonaventure, Bona	1914	"	"	318	"	"	644	6,612
venture Co								
C A A. of Canton Windsor,	1916	"	"	175	"	"	156	230
Richmond Co								
C A A. of Canrobert, Rouville	1925	"	"	45	Manufacture	Fertilisers	90	102
C A A. de Lac Etchemin, Dor	1925	"	"	44	Trading	Requisites	88	1,916
chester								
C A A. of Farnham, Missisquoi	1921	"	"	151	Marketing	Tobacco	3,020	16,523
Co.								
C A A. of Gentilly, Nicolet	1917	"	"	87	Trading	Requisites	174	2,071
C A A. of Grand Caspédia,	1919	"	"	52	"	"	730	992
Bonaventure								

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
C A A. of Lachute, Argenteuil	1920	Yes	6%	34	Trading	Requisites	£ 114	£ 761
" " " "	"	"	"	105	"	"	214	7,991
" " " "	"	"	"	29	"	"	73	911
" " " "	"	"	"	39	"	"	390	543
C A A of New Richmond, Bona-venture Co	1916	"	"	169	"	"	204	1,772
C A A of Notre Dame du Bon	1921	"	"	45	"	"	120	1,085
" " " "	"	"	"	106	Manufacture	"	432	493
" " " "	"	"	"	35	Trading	"	168	3,225
Coop. Lacombe Co	"	"	"	52	Manufacture	"	520	4,439
C A A of Notre Dame de Lourdes, Megantic Co	1914	"	"	123	Trading	"	121	2,055
C A A of Notre Dame du Mont Carmel Kamouraska	1917	"	"	34	"	"	28	372
C A A of Notre Dame de la Paix, Papineau Co	1921	"	"	23	"	"	54	6,915
C A A de Papineauville, Papineau	1921	"	"	101	"	"	226	3,187
C A A of Port Daniel, Bona-venture	1918	"	"	29	"	"	58	314
C A A of Roberval, Lac St Jean	1919	"	"	131	"	"	455	624
C A A of Suffolk, Papineau Co	1911	"	"	105	Manufacture	"	414	1,300
C A A of St Adélade, Bona-venture	1923	"	"	26	Trading	"	52	1,140
C A A of St Aimé, Richelieu	1917	"	"	62	Manufacture	"	1,207	2,199
C A A of St Aimé du Lac, Labelle Co	1913	"	"	95	Trading	"	190	980
C A A of St Alphonse, Bona-venture	1916	"	"	50	"	"	100	803
C A A of St André, Bonaven-ture	1916	"	"	28	"	"	620	552
C A A of St Angele de Merici, Matano Co	1913	"	"	57	"	"	46	221
C A A of St Amcet, Hunting-ton Co	1919	"	"	153	"	"	306	8,744
C A A of St Antoine, Yamaska	1918	"	"	44	"	"	509	177
C A A of St Antonin, Temis-couta	1915	"	"	125	"	"	250	7,343
C A A of St Augustin, Port-neuf	1912	"	"	26	"	"	268	2,835
C A A of St Armand Station, Missisquoi Co	1920	"	"	54	"	"	62	22,170
C A A of St Bernardin de Waterloo, Shefford Co	1914	"	"	29	"	"	31	531
C A A St Bernard de Michaud ville, St Hyacinthe	1915	"	"	207	"	"	414	3,100
C A A of Ste Brigitte, Bona-venture	1913	"	"	38	"	"	76	5,050
C A A of St Casimir, Portneuf	1923	"	"	85	"	"	170	1,226
C A A of St Cécile, Shefford	1914	"	"	92	"	"	181	1-8
C A A of St Céaire, Rouville	1918	"	"					

CANADA

A	B	C	D	E	I	G	II	I
C A A of St Charles, Belle chasse	1911	Yes	6%	41	Trading	Requisites	£ 312	£ 793
C A A of St Charles de Caplan, Bonaventure	1917	"	"	156	"	"	180	980
C A A of Cheneville, Papineau Co	1921	"	"	28	"	"	72	496
C A A of St Chrysostôme, Chateauguy	1915	"	"	101	"	"	132	556
C A A of St Cœur de Marie, Lac St Jean	1924	"	"	45	"	"	100	2 424
C A A de St Edouard, Lot biniere	1915	"	"	143	"	"	624	331
C A A of St Etienne de Lauzon, Lévis	1917	"	"	60	"	"	330	1,397
C A A of St Edwidge, Compton	1914	"	"	63	Manufacture	"	1 068	1,210
C A A of St Eugène, Drum mond	1921	"	"	51	"	"	208	3 733
C A A of St Felicien, Lac St Jean	1919	"	"	26	"	"	6 000	1 112
C A A of St Félix de Valois, Joliette	1925	"	"	97	Trading	"	194	1,129
C A A of St Félix, Drummond	1918	"	"	82	"	"	164	204
C A A of St Félix d Otis, Chicoutimi	1912	"	"	25	"	"	252	304
C A A of St Flavien, Loth nière	1917	"	"	108	"	"	107	1,741
C A A of St François Xavier, Shefford	1919	"	"	88	"	"	72	5,384
C A A of St Gédéon, Lac St Jean	1925	"	"	37	"	"	74	2 250
C A A of St Georges, Iberville	1915	"	"	88	"	"	176	927
C A A of St Gérard l Assomp tion	1925	"	"	27	"	"	54	2 204
C A A of Ste Germaine, Dor chester Co	1915	"	"	228	"	"	301	1,092
C A A of St Godefroy Bona venture	1917	"	"	80	"	"	302	3 602
C A A of St Guillaume, Ya maska	1915	"	"	55	"	"	110	283
C A A of St Pie de Guire, Yamaska	1922	"	"	99	"	"	398	190
C A A of St Hélène, Bagot Co	1914	"	"	31	"	"	5	330
C A A of St Hélène, Hamou raska	1916	"	"	176	"	"	352	74
C A A des Fructières St Hilaire, Rouville	1913	"	"	94	"	"	188	508
C A A of St Ignace de Nom ningue, Labelle	1914	"	"	84	"	"	294	846
C A A de St Jean l Ev nge liste, Bonaventure	1917	"	"	112	Marketing and trading	"	416	5,765
C A A de St Joseph Beauce	1916	"	"	137	Trading	"	274	777
C A A of St Joseph de Mekinac, Champlain Co	1910	"	"	12	"	"	720	353
C A A of St Joseph, Lac St Jean	1924	"	"	35	"	"	72	1 670
C A A de St Jules, Bonaventure	1925	"	"	125	Manufacture	"	320	1,328

YEAR BOOK OF AGRICULTURAL CO OPERATION

A	B	C	D	E	F	G	H	I
C A A de St. Michel, Vaudreuil	1924	Yes	6%	63	Trading	Requisites	£ 126	£ 68
"	"	"	"	29	"	"	31	260
"	"	"	"	48	"	"	601	1 477
C A A of St. Marie, Montcalm	1924	"	"	44	Manufacture	"	90	3,604
C A A de St. Martin, Beauce	1920	"	"	48	Trading	"	96	11 559
C A A St. Martine, Chateau Guay	1917	"	"	92	"	"	184	388
C A A de St. Michel, Vaudreuil	1923	"	"	32	"	"	94	693
C A A of St. Narcisse, Champ lain	1913	"	"	194	"	"	388	4 273
C A A de St. Nazaire, Bagot	1918	"	"	135	"	"	1,308	7 230
C A A de St. Nazaire, Chicou timy	1925	"	"	33	"	"	66	576
C A A de St. Omer, Bonaven ture	1913	"	"	71	"	"	638	1,619
C A A de St. Pacôme, Kamou raska	1912	"	"	91	Manufacture	"	678	2 373
C A A de St. Perpetue l Islet Co	1918	"	"	31	Trading	"	100	853
C A A de St. Pierre Baptiste, Mégantic Co	1919	"	"	33	"	"	528	961
C A A de St. Pierre de Brough ton, Beauce Co	1913	"	"	46	"	"	100	414
C A A de St. Prime, Lac St Jean	1924	"	"	27	"	"	65	1,339
C A A de St. Prosper, Dor chester	1919	"	"	78	"	"	166	1,825
C A A de St. Remi, Napierville	1915	"	"	130	"	"	260	558
C A A de St. Sebastien, Fron tenac	1914	"	"	33	"	"	734	303
"	"	"	"	68	"	"	770	260
"	"	"	"	150	"	"	88	1,257
C A A de St. Vital de Lampton, Frontenac Co	1921	"	"	60	"	"	480	943
C A A de St. Wenceslas, Nico let Co	1917	"	"	84	"	"	168	3 721
"	"	"	"	25	"	"	50	673
"	"	"	"	47	"	"	91	4 418
"	"	"	"	30	"	"	60	2 183
"	"	"	"	27	"	"	54	2 070
"	"	"	"	25	"	"	50	8 685
"	"	"	"	35	Manufacture	"	70	5 716
"	"	"	"	49	Trading	"	93	760
"	"	"	"	38	"	"	76	1 977
"	"	"	"	227	"	"	1,203	520
Compton	"	"	"	"	"	"	"	"
Compton Co Wool Growers Assoc, Compton Co	1917	"	"	274	"	"	548	98
Knowlton Co op Soc, Brome	1924	"	"	126	"	"	252	6 110
Mégantic Wool Growers' and Sheep Breeders' Assoc, Megan tic Co	1917	"	"	75	"	"	26	396
Montréal Milk Producers' Assoc	1919	"	"	25	"	Milk	75	2 210

CANADA

A		B	C	D	E	F	G	H	I
Noyan Co op	Agric Assoc	1902	Yes	6%	100	Trading	Requisites	£ 186	£ 2 580
Missisquoi Co					26			64	2.0
				8%	13 523	Trading and manufacture		60 910	1 813 171
					25	Trading		100	5 588
tréal									

CAISSES POPULAIRES

Albanel Lac St Jean County	—	Yes	12%	213	Credit	Savings and loans	215	1 160
Almaville Champlain County	—			240			25	10 926
Ancienne Lorette	—			901			458	10 919
Black Lake Megantic County	—			116			465	2 011
Bonaventure Bonaventure Co	—			681			1 320	8 044
Champlain Champlain County	—			166			440	1 255
Charlesbourg Québec City	—			325			1 674	9 760
Chicoutimi Chicoutimi County	—			364			2 364	10 799
Marie Bonaventure County	—			517			80	6 340
Matane Matane County	—			165			213	1 127
Notre Dame de Stanbridge	—			101			7	2 799
Missisquoi County	—							
Notre Dame du Mont Carmel	—			226			147	4 664
Champlain County	—							
Pointe du Lac St Maurice Co	—			258			231	1 081
St André Kamouraska County	—			195			127	1 472
St Anne de la Pocatière	—			285			10	1 826
Kamouraska County	—							
St Benoit Labre Beauce Co	—			403			59	9 632
St Boniface St Maurice County	—			198			7	5 410
St Brigitte des Saules Nicolet	—			144			43	4 554
County	—							
St Cajetan d'Armagh Belle	—			696			4	28 052
	—							
	—			691			535	6 310
	—			368			196	18 747
	—			287			20	9 746
	—			306			726	7 484
	—			102			91	5 606
	—			170			244	1 245
	—			232			462	2 865
	—			993			307	495
	—			413			1 765	5 397
	—						49	11 973
St Etienne de la Rivière	—			180			8	9 753
mond County	—							
St François d'Assises Québec	—			318			1 203	3 999
City	—							
St Frédéric Beauce County	—			982			19	2 776
St Georges de Henryville	—			344			62	8 033
ville County	—							
St Germaine Dorchester Co	—			953			518	10 047

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
St. Gervais, Bellechasse County	—	Yes	12%	312	Credit	Savings and loans	£ 2,339	£ 9,351
St. Hermas, Deux-Montaignes County	—	"	"	273	"	"	52	5,275
St. Honoré, Beauce County	—	"	"	249	"	"	27	1,661
St. Irénée, 386, Delisle Street, Montreal	—	"	"	281	"	"	403	11,029
St. Isidore, Dorchester County	—	"	"	718	"	"	233	1,525
St. Jean Bte. de l'Île Verte, Témiscouata County	—	"	"	69	"	"	483	1,025
St. Jean des Piles, Champlain County	—	"	"	140	"	"	9	1,637
St. Jean l'Évangéliste, Bonaventure County	—	"	"	456	"	"	37	3,836
St. Joseph, Lévis City	—	"	"	268	"	"	91	1,415
St. Léon de Standon, Dorchester County	—	"	"	315	"	"	3	1,677
St. Marc, Verchères County	—	"	"	114	"	"	20	3,610
St. Martin, Beauce County	—	"	"	270	"	"	12	2,747
St. Mathias de Cabano, Témiscouata County	—	"	"	254	"	"	153	5,105
St. Médard de Warwick, Athabaska County	—	"	"	187	"	"	95	2,434
St. Michel de Squattek, Témiscouata County	—	"	"	58	"	"	52	1,831
St. Narcisse, Champlain County	—	"	"	764	"	"	75	16,173
St. Prosper, Champlain County	—	"	"	113	"	"	18	1,522
St. Prosper, Dorchester County	—	"	"	489	"	"	91	8,955
St. Roch d'Orford, Sherbrooke	—	"	"	181	"	"	41	1,224
St. Scholastique, Deux-Montaignes County	—	"	"	170	"	"	222	5,090
St. Sébastien, Iberville County	—	"	"	452	"	"	589	6,742
St. Séverin, Champlain County	—	"	"	388	"	"	6	1,352
St. Stanislas, Montreal City	—	"	"	334	"	"	159	2,720
St. Sylvere, Nicolet County	—	"	"	230	"	"	30	1,745
St. Théophile du Lac, Champlain County	—	"	"	139	"	"	12	1,777
St. Ulric, Matane County	—	"	"	188	"	"	37	10,849
St. Wenceslas, Nicolet County	—	"	"	222	"	"	18	1,851
St. Zacharie, Beauce County	—	"	"	210	"	"	207	7,264
Sayabec, Matapédia County	—	"	"	228	"	"	26	5,112
Thetford Mines, Mégantic Co	—	"	"	678	"	"	259	14,242

SASKATCHEWAN

A	B	C	D	E	F	G	H	I
Abbey Grain Growers' Co-op Ltd., Abbey	1918	—	—	40	Trading	Requisites	£ 253	£ 571
Admiral Co-op. Assoc., Ltd., Admiral	1920	—	—	101	"	"	615	12,492
Alba Co op. Assoc., Ltd., Salvador	1916	Yes	8%	73	"	Coal	610	1,496

CANADA

A	B	C	D	E	F	G	H	I
Anerley Grain Growers' Co op Assoc, Ltd, Anerley	1922	Yes	8%	41	Trading	Requisites	£ 147	£ 1,000
Aneroid Co-op Assoc, Ltd, Aneroid	1922	—	—	134	"	"	807	12,174
Antler Grain Growers' Co op Assoc, Ltd, Antler	1916	—	—	61	"	"	62	1,701
Arcola Grain Growers' Co op Assoc, Ltd, Arcola	1916	—	—	94	"	"	445	6,757
Ardath Grain Growers' Co op Assoc, Ltd, Ardath	1915	—	—	37	"	"	15	1,001
Argo Co op Assoc, Ltd, Goldburg	1915	—	—	45	"	"	45	816
Armilla Co-op Assoc, Ltd, Kisbey	1923	—	—	16	"	"	160	—
Asquith and District Grain Growers' Co op Assoc, Ltd	1916	—	—	—	"	"	—	—
Axford Grain Growers' Co op Assoc, Ltd, Axford	1916	—	—	—	"	"	—	—
Bagley Co op Assoc, Ltd, Bagley	1922	—	—	60	"	"	78	—
Bengough Co op Assoc, Ltd, Bengough	1926	—	—	—	"	"	—	—
Bestville Roadene Grain Growers' Co op Assoc, Ltd, Roadene	1919	Yes	Yes	42	"	"	88	—
Bethune Co-op Assoc, Ltd, Bethune	1914	—	—	89	Trading and marketing	Requisites and produce	2 033	10,269
Birch Hills Grain Growers Co op Assoc, Ltd, Birch Hills	1915	—	—	213	Trading	Requisites	738	—
Birsay Co-op Assoc, Ltd, Birsay	1916	—	—	49	"	"	277	994
Bladworth Co op Assoc, Ltd, Bladworth	1915	—	—	69	"	"	1,879	8,076
Brier Great Co op Assoc, Ltd, Brier Great	1919	—	—	34	"	"	536	7,837
Bulyea Farmers' Co op Assoc, Ltd, Bulyea	1925	—	—	53	"	"	158	318
Burdick Co-op Assoc, Ltd, Moose Jaw	1914	—	—	21	"	"	150	686
Cadillac Grain Growers' Assoc, Ltd, Cadillac	1916	—	—	36	"	"	103	96
Canadian Co op Wool Growers, Ltd, Bay Street, Toronto	1918	Yes	8%	10,000	Marketing	Wool	21 000	140,000
Cando Co-op Assoc, Ltd, Cando	1922	—	—	12	Trading	Requisites	6	120
Caulsburg and Windthorst Co op Assoc Ltd, Caulsburg	1914	—	—	15	"	"	—	234
Castlewood Grain Growers Co op Assoc, Ltd, Biggar	1919	—	—	25	"	"	5	—
Ceylon Grain Growers' Co-op Assoc, Ltd, Ceylon	1916	—	—	38	"	"	175	6,765
Churchbridge Grain Growers Co-op Assoc, Ltd Church bridge	1915	—	—	47	"	"	274	2 628

YEAR BOOK OF AGRICULTURAL CO OPERATION

	A	B	C	D	F	F	G	H	I
Claydon Co op Assoc, Ltd, 1924	—	—	—	—	49	Trading	Requisites	£ 712	£ —
Claydon									
Clayton Co-op Assoc, Ltd, 1923	—	—	—	—	13	"	"	—	184
Windthorst									
Coburg Co op Assoc, Ltd, 1916	—	—	—	—	16	"	"	16	811
Moose Jaw									
Coleville Co op Assoc, Ltd, 1915	—	—	—	—	47	"	"	164	1 149
Coleville									
Colfax Grain Growers' Co op 1919	—	—	—	—	24	"	"	43	232
Assoc, Ltd, Colfax									
Colonsay Grain Growers Co 1919	—	Yes	—	—	95	"	"	543	8 500
op Assoc, Ltd, Colonsay									
Conquest Grain Growers Co 1914	—	—	—	—	21	Trading and	Requisites	26	2 532
op Assoc, Ltd, Conquest						marketing	and produce		
Cudworth Farmers Co op 1922	—	—	—	—	30	Marketing	Produce	30	4 160
Assoc, Ltd, Cudworth									
Cupar Co op Assoc, Ltd, 1914	—	—	—	—	100	Trading	Requisites	1,166	9 371
Cupar									
Dafoe Co op Assoc, Ltd, 1914	—	—	—	—	142	Trading and	Requisites	2,535	2 614
Dafoe						marketing	and produce		
Dahinda Co op Assoc, Ltd, 1914	—	—	—	—	22	Trading	Requisites	700	—
Dahinda									
Davidson Co op Assoc, Ltd, 1914	—	—	—	—	318	Trading and	Requisites	9,733	4 5639
Davidson						marketing	and produce		
Davyrold Grain Growers' 1921	—	—	—	—	12	Trading	Requisites	12	312
Co op Assoc Ltd, Readlyn									
Daylesford Grain Growers 1921	—	—	—	—	43	"	"	360	110
Co op Assoc Ltd, Dayles									
ford									
Dilke Co op Assoc, Ltd, 1916	—	—	—	—	23	"	"	182	1 613
Dilke									
Disley Co op Assoc, Ltd, 1916	—	—	—	—	66	"	"	545	2 377
Disley									
Dollard Grain Growers Co 1918	—	—	—	—	27	"	"	18	—
op Assoc, Ltd, Dollard									
Drake Co op Assoc, Ltd, 1916	—	—	—	—	34	Trading and	Requisites	93	6 209
Drake						marketing	and produce		
Dubue Grain Growers' Co op 1919	—	—	—	—	18	"	"	12	3,35
Assoc, Ltd, Dubue									
Duval Grain Growers Co-op 1916	—	—	—	—	33	Trading	Requisites	70	1,219
Assoc, Ltd, Duval									
Eagle Creek Co op Assoc, 1921	—	—	—	—	22	Trading and	Requisites	225	714
Ltd, Perdue						marketing	and produce		
Eastend Grain Growers' Co 1916	—	—	—	—	175	Trading	Requisites	1,412	10 207
op Assoc, Ltd, Eastend									
Edam United Farmers' Co 1918	—	—	—	—	110	Trading and	Requisites	454	4 070
op Assoc, Ltd, Edam						marketing	and produce		
Edenwold Co op Assoc, Ltd, 1919	Yes	Yes	—	—	163	"	Produce	1,863	10 487
Edenwold									
Edenwold Co op Assoc, Ltd, 1914	—	—	—	—	32	Trading	Requisites	236	—
					143	Trading and	Requisites	575	13 192
						marketing	and produce		
Elstow Farmers' Co op As- 1915	—	—	—	—	39	Trading	Requisites	67	7,709
soc, Ltd, Elstow									

CANADA

A			B	G	D	E	F	G	H	I
Enterprise Co op Assoc	1915	—	—	100	Trading and marketing	Requisites and produce			£ 89	£ 936
Ltd, Richmond					Trading	Requisites				
Evesham Grain Growers' Go op Assoc, Ltd, Evesham	1917	—	—	63					728	2,549
Fairlight Co op Assoc, Ltd, Fairlight	1915	—	—	26	"				64	1,123
Fairy Glen Hall and Co op Assoc, Ltd, Fairy Glen	1918	—	—	51	"				130	—
Fertile Grain Growers' Go-op Assoc, Ltd, Fertile	1919	—	—	19	.	.			71	261
Fielding Grain Growers' Co op Assoc, Fielding	1915	—	—	17	.	.			17	—
Flaxcombe Grain Growers Co-op Assoc, Ltd, Flaxcombe	1916	—	—	39	.				71	261
Floral Grain Growers' Co op Assoc, Ltd, Floral	1916	—	—	38	.				276	551
Foam Lake Grain Growers' Go-op Assoc, Ltd, Foam Lake	1915	—	—	78	.				187	330
				35	"				126	—
				27	.				28	738
Fraser Co-op Assoc, Ltd, Frasier	1910	—	—	45	.	.			150	360
Gainsborough Grain Growers Co-op Assoc, Ltd, Gainsborough	1918	—	—	21	.	.			21	—
Girvin Co op Assoc, Ltd, Girvin	1914	—	—	76					913	—
Gledhow Grain Growers Co op Assoc, Ltd, Gledhow	1916	Yes	Nd	15	.				20	—
Glenside Co op Assoc, Ltd, Glenside	1916	—	—	31	.				170	—
Golden Valley Co op Assoc, Ltd, Charlotte	1924	—	—	29	.				87	—
Golden West Grain Growers Co op Assoc, Ltd, Vanguard	1919	—	—	22	"	.			24	391
Goodwater Grain Growers Go op Assoc, Ltd, Goodwater	1919	—	—	48	"	.			191	1,179
Govenlock Grain Growers Go-op Assoc, Ltd, Govenlock	1922	—	—	30	"	.			35	164
Grass Co-op Assoc, Ltd, Luseland	1915	—	—	34	.	.			88	447
Gray Grain Growers' Co-op Assoc, Ltd, Gray	1919	—	—	74	.	.			864	832
Grenfell Co-op Assoc, Ltd, Grenfell	1914	—	—	23	.	.			24	—
Griffin Grain Growers' Go-op Assoc, Ltd, Griffin	1914	—	—	58	.	"			63	1,731

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Grosswerder Co op Assoc, Ltd, Grosswerder	1925	—	—	22	Trading	Requisites	£ 16	£ 269
Guernsey Co op Assoc, Ltd, Guernsey	1914	Yes	Yea	91	"	"	2,125	794,807
Gull Lake Co op Assoc, Ltd, Gull Lake	1914	—	—	164	Trading and marketing	Requisites and produce	1,900	23,566
Hafford Grain Growers' Co op Assoc, Ltd, Hafford	1914	—	—	27	Trading	Requisites	66	535
Halbrite Grain Growers' Co op Assoc, Ltd, Halbrite	1914	—	—	50	"	"	15	2 204
Halcyonia Co op Assoc, Ltd, Borden	1914	—	—	25	"	"	241	949
Hanley Stock Shipping Co op Assoc, Ltd, Hanley	1914	—	—	99	"	"	39	6,935
Hawarden Grain Growers' Co-op Assoc, Ltd, Hawarden	1917	—	—	41	"	"	86	622
Henribourg Agric Co op Assoc, Ltd, Henribourg	1921	—	—	17	"	"	44	—
Hillhurst Grain Growers' Co op Assoc, Ltd, Heward	1917	—	—	24	"	"	40	—
Hutton Co op Assoc, Ltd, Redvers	1918	—	—	8	"	"	10	667
Imperial Co op Assoc, Ltd, Imperial	1916	—	—	67	Trading and marketing	Requisites and produce	290	7,921
Invermay Grain Growers Co op Assoc, Ltd, Invermay	1918	—	—	40	"	"	90	3 090
Juanita Co op Assoc, Ltd, Juanita	1914	—	—	17	Trading	Requisites	114	—
Kalamazoo Grain Growers Co op Assoc, Ltd, Mortlach	1917	—	—	11	"	"	22	—
Kandahar Grain Growers Co-op Assoc, Ltd, Kandahar	1914	—	—	46	"	"	242	—
Kedleston Grain Growers Co op Assoc, Ltd, Kedleston	1916	Yes	Yes	28	"	"	51	—
Kelso Co op Assoc, Ltd, Kelso	1915	—	—	42	"	"	46	788
				73	Trading and marketing	Requisites and produce	790	8 835
				39	Trading	Requisites	180	1,593
				99	Trading and marketing	Requisites and produce	439	3 231
Key West Grain Growers Co op Assoc, Ltd, Ogema	1915	—	—	82	Trading	Requisites	352	—
Khedive Grain Growers' Co op Assoc, Ltd, Khedive	1918	—	—	30	"	"	86	229
Kinley Co-op Assoc, Ltd, Kinley	1914	—	—	29	"	"	131	377
Kneller Grain Growers' Co op Assoc, Ltd, Drake	1917	—	—	20	"	"	35	231
Kyleville Farmers' Co op Assoc, Ltd, Kyleville	1920	—	—	76	"	"	70	—

CANADA

A	B	C	D	E	F	G	H	I
Lampman Grain Growers' Co-op Assoc, Ltd, Lampman	1915	—	—	29	Trading	Requisites	£ 60	£ 995
Lang Agric Co-op Assoc, Ltd, Lang	1919	—	—	32	"	"	62	721
				6	"	"	10	238
				123	"	"	254	3,446
				115	"	"	476	4,193
Lanigan								
La Porte Grain Growers Co-op Assoc, Ltd, La Porte	1914	—	—	80	"	"	885	5,937
Lashburne Orange Hall Co-op Assoc, Ltd, Lashburne	1921	—	—	22	"	"	290	—
Laura Grain Growers' Co-op Assoc, Ltd, Laura	1919	—	—	47	"	"	94	543
Lawson Co-op Assoc, Ltd, Lawson	1919	—	—	18	Trading and marketing	Requisites and produce	21	819
Lemberg Co-op Assoc, Ltd, Lemberg	1914	—	—	78	Trading	Requisites	2 479	8,189
Lemsford Grain Growers' Co-op Assoc, Ltd, Lemsford	1916	—	—	41	"	"	13	—
Leslie Grain Growers Co-op Assoc, Ltd, Leslie	1915	—	—	60	"	"	286	—
Lewvan Grain Growers Co-op Assoc, Ltd, Lewvan	1914	—	—	63	"	"	174	1,486
Lloyd George Co-op Assoc, Ltd, Alaska	1919	—	—	7	"	"	46	51
Lloydminster and District Agric Co-op Assoc, Ltd, Lloydminster	1914	Yes	8°	344	Trading and marketing	Requisites and produce	6,147	67 920
Lucky Lake Grain Growers Co-op Assoc, Ltd, Lucky Lake	1919	—	—	69	—	—	—	—
Lydden Hall Co-op Assoc, Ltd, Lydden	1922	—	—	116	—	—	—	—
"				37	Trading	Requisites	35	4 626
"				21	"	"	42	—
"				78	"	"	116	953
Macdonie								
Maidstone Co-op Assoc, Ltd, Maidstone	1914	—	—	123	Trading and marketing	Requisites and produce	615	9,041
Major Grain Growers Co-op Assoc, Ltd, Major	1917	—	—	72	Trading	—	356	—
Manor Grain Growers' Co-op Assoc, Ltd, Manor	1920	—	—	26	"	Requisites	64	1,457
Maple Creek Grain Growers Co-op Assoc, Ltd, Maple Creek	1918	—	—	12	"	"	27	9
Marengo Grain Growers Co-op Assoc, Ltd, Marengo	1923	—	—	16	"	"	16	432
Markinch Grain Growers Co-op Assoc, Ltd, Markinch	1915	—	—	34	"	"	143	1,237

YEAR BOOK OF AGRICULTURAL CO OPERATION

A	B	C	D	E	F	G	H	I
Grosswerder Co op Assoc Ltd, Grosswerder	1925	—	—	22	Trading	Requisites	£ 16	£ 259
Guernsey Co op Assoc, Ltd Guernsey	1914	Yes	Yes	91	"	"	2,125	794 807
Gull Lake Co op Assoc, Ltd Gull Lake	1914	—	—	164	Trading and marketing	Requisites and produce	1 900	23 566
Hafford Grain Growers Co op Assoc, Ltd, Hafford	1914	—	—	27	Trading	Requisites	66	536
Halbrite Grain Growers Co op Assoc Ltd, Halbrite	1914	—	—	50	"	"	13	2 201
Haleynia Co op Assoc Ltd, Borden	1914	—	—	25	"	"	247	943
Hanley Stock Shipping Co op Assoc, Ltd, Hanley	1911	—	—	99	"	"	39	6 935
Hawarden Grain Growers Co op Assoc, Ltd, Hawarden	1917	—	—	41	"	"	56	622
Henribourg Agric Co op Assoc, Ltd Henribourg	1921	—	—	17	"	"	44	—
Hilthorat Grain Growers Co op Assoc, Ltd, Heward	1917	—	—	24	"	"	40	—
Hutton Co op Assoc Ltd, Redvers	1918	—	—	8	"	"	10	667
Imperial Co op Assoc Ltd Imperial	1916	—	—	67	Trading and marketing	Requisites and produce	290	7 927
Invermay Grain Growers Co op Assoc, Ltd, Invermay	1916	—	—	40	"	"	90	3,090
Juanita Co op Assoc, Ltd, Juanita	1924	—	—	17	Trading	Requisites	113	—
Kalamazoo Grain Growers Co op Assoc, Ltd Mortlach	1917	—	—	11	"	"	22	—
Kandahar Grain Growers Co op Assoc, Ltd Kandahar	1914	—	—	46	"	"	242	—
Kedleston Grain Growers Co op Assoc, Ltd, Kedleston	1916	Yes	Yes	26	"	"	31	—
Kelso Co op Assoc, Ltd, Kelso	1915	—	—	42	"	"	46	788
Kenaston Grain Growers Co op Assoc, Ltd, Kenaston	1920	—	—	73	Trading and marketing	Requisites and produce	790	8,336
Kennedy Grain Growers Co op Assoc, Ltd, Kennedy	1920	—	—	39	Trading	Requisites	180	1,593
Keppel Co op Assoc, Ltd, Keppel	1916	—	—	90	Trading and marketing	Requisites and produce	489	3 231
Key West Grain Growers Co op Assoc, Ltd, Key West	1915	—	—	82	Trading	Requisites	352	—
"		—	—	30	"	"	85	228
"		—	—	29	"	"	131	377
"		—	—	29	"	"	35	231
Kneller Grain Growers Co op Assoc, Ltd, Drake	1917	—	—	20	"	"	70	—
Kyleville Farmers Co op Assoc, Ltd, Kyleville	1920	—	—	78	"	"		

CANADA

A	B	C	D	E	F	G	H	I
Lampman Grain Growers Co-op Assoc, Ltd, Lampman	1915	—	—	29	Trading	Requisites	—	—
Lang Agric Co-op Assoc, Ltd, Lang	1910	—	—	32	"	"	62	77
Langbank Grain Growers' Co-op Assoc, Ltd., Langbank	1921	—	—	6	"	"	10	31
Langham Grain Growers' Co-op Assoc, Ltd, Langham	1914	—	—	123	"	"	254	3,411
Lanigan Co-op Assoc, Ltd, Lanigan	1916	—	—	115	"	"	471	4,113
La Porte Grain Growers Co-op Assoc, Ltd, La Porte	1914	—	—	80	"	"	215	5,15
Lashburne Orange Hall Co-op Assoc, Ltd, Lashburne	1921	—	—	22	"	"	2,10	—
Laura Grain Growers' Co-op Assoc, Ltd, Laura	1919	—	—	47	"	"	61	513
Lawson Co op Assoc, Ltd, Lawson	1919	—	—	18	Trading and marketing	Requisites and produce	21	212
Lemberg Co op Assoc, Ltd, Lemberg	1914	—	—	78	Trading	Requisites	2,479	2,142
Lemsford Grain Growers Co-op Assoc, Ltd, Lemsford	1918	—	—	41	"	"	13	—
Leslie Grain Growers Co op Assoc, Ltd, Leslie	1915	—	—	60	"	"	286	—
Lewvan Grain Growers Co op Assoc, Ltd, Lewvan	1914	—	—	63	"	"	174	1,414
Lloyd George Co op Assoc, Ltd, Alaska	1919	—	—	7	"	"	46	31
Lloydminster and District Agric Co op Assoc, Ltd, Lloydminster	1914	Yes	8%	344	Trading and marketing	Requisites and produce	6,147	67,623
Lucky Lake Grain Growers Co op Assoc, Ltd, Lucky Lake	1919	—	—	69	—	—	—	—
Lydden Hall Co op Assoc Ltd, Lydden	1922	—	—	116	—	—	—	—
Macoun Livestock Marketing Co-op Assoc, Ltd, Macoun	1920	—	—	37	Trading	Requisites	35	4,126
Macoun Grain Growers' Co op Assoc, Ltd, Macoun	1918	—	—	21	"	"	42	—
Macrorie Co op Assoc, Ltd, Macrorie	1914	—	—	78	"	"	116	653
Maidstone Co-op Assoc, Ltd, Maidstone	1914	—	—	123	Trading and marketing	Requisites and produce	615	9,011
Major Grain Growers' Co-op Assoc, Ltd, Major	1917	—	—	72	Trading	—	356	—
Manor Grain Growers' Co op Assoc, Ltd, Manor	1920	—	—	26	"	Requisites	64	1,457
Maple Creek Grain Growers Co op Assoc, Ltd, Maple Creek	1918	—	—	12	"	"	29	9
Marengo Grain Growers' Co op Assoc, Ltd, Marengo	1923	—	—	16	"	"	16	432
Markinch Grain Growers Co-op Assoc, Ltd, Markinch	1915	—	—	31	"	"	143	1,237

YEAR BOOK OF AGRICULTURAL CO-OPERATION

			A	B	C	D	E	F	G	H	I
Meadow Prairie United Farmers' Co op Assoc, Ltd, Herbert	1916	—	—	23	Trading	Requisites				£ 88	£ 193
Medstead Co op Assoc, Ltd, Medstead	1921	—	—	86	Trading and marketing	Requisites and produce				567	7,913
Melfort Grain Growers Co op Assoc, Ltd, Melfort	1914	Yes	8%	271	"	"				2 515	32,647
Melville Agric Co op Assoc, Ltd, Melville	1914	—	—	202	Trading	Requisites				1,597	7 858
Midale Co op Assoc, Ltd, Midale	1918	—	—	67	"	"				251	1,714
Milden Grain Growers' Co op Assoc, Ltd, Milden	1915	—	—	43	"	"				43	667
Milestone Co op Assoc, Ltd, Milestone	1915	—	—	22	"	"				220	2,743
Milleton Grain Growers Co op Assoc, Ltd, Milleton	1919	—	—	44	"	"				100	—
Monarch Co op Assoc, Ltd, Biggar	1916	—	—	25	Trading and marketing	Requisites and produce				500	295
Moosomin Farmers Co op Assoc, Ltd, Moosomin	1917	—	—	141	Trading	Requisites				1,410	—
Mountain Chase Grain Growers' Co op Assoc, Ltd, Clapton	1914	—	—	37	"	"				0	—
McDonald Hills Grain Growers Co op Assoc, Ltd, Dyaart	1924	—	—	40	"	"				198	752
Narrow Lake Co op Assoc, Ltd, Wilkie	1916	—	—	24	Trading	Requisites				30	654
Naseby Co op Assoc, Ltd, Naseby	1914	—	—	48	Trading and marketing	Requisites and produce				50	1,296
Nashlyn Farmers Livestock Co op Assoc, Ltd, Consul	1922	—	—	32	—	—				717	—
Outram Co op Assoc, Ltd, Outram	1918	—	—	24	Trading	Requisites				25	578
Parkbeg Grain Growers Co op Assoc, Ltd, Parkbeg	1916	—	—	95	"	"				318	878
Pennant Grain Growers Co op Assoc, Ltd, Pennant	1916	—	—	37	"	"				74	—
Penzance Co op Assoc Ltd, Penzance	1914	—	—	82	"	"				376	2,449
Percey Co op Assoc, Ltd, Kisbey	1914	—	—	59	"	"				435	3 740
Pleasantdale Grain Growers Co op, Ltd, Pleasantdale	1916	—	—	35	—	—				94	—
Preeceville Grain Growers Co op Assoc, Ltd, Preeceville	1918	—	—	67	Trading	Requisites				283	10 208
Pretty Valley Trading Assoc Connack	1927	Yes	Yes	44	"	"				2 000	—
Price Beef Ring Co op Assoc, Ltd, Delisle	1925	—	—	20	"	"				40	—
Rabbit Lake Co op Assoc, Ltd, Rabbit Lake	1915	Yes	No	70	Trading and marketing	Requisites and produce				1,000	8 600
Ravensrag Grain Growers Co op Assoc, Ltd, Ravensrag	1916	—	—	62	Trading	Requisites				518	3 070

CANADA

A	B	C	D	E	F	G	H	I
Ravine Bank Grain Growers Co-op Assoc, Ltd, Nipawin	1920	—	—	109	—	—	£ 306	£ —
				43	Trading	Requisites	160	1,128
				21	"	"	4	628
				21	Trading and marketing	Requisites and produce	118	822
				41	Trading	Requisites	41	—
Reford United Farmers' Co-op Assoc, Ltd, Wilkie	1921	—	—	25	"	—	60	—
Reliance Grain Growers' Co-op Assoc, Ltd, Reliance	1916	—	—	24	"	Requisites	14	—
Ritchie Grain Growers' Co-op Assoc, Ltd, Ritchie	1921	—	—	25	"	"	60	—
Riverhurst Grain Growers Co-op Assoc, Ltd, Riverhurst	1917	—	—	12	"	"	12	668
Rocanville Co op Assoc, Ltd, Rocanville	1915	—	—	98	Trading and marketing	Requisites and produce	25	5 902
				17	Trading	Requisites	28	501
				245	Trading and marketing	Requisites and produce	1,759	15,179
Ruddell Grain Growers Co-op Assoc, Ltd, Ruddell	1914	—	—	126	Trading	Requisites	697	3,324
Rush Springs Co op Assoc, Ltd, Fiaspot	1924	—	—	12	"	"	164	—
Rutan Co-op Assoc, Ltd, Rutan	1914	—	—	41	"	"	41	16
Ruthilda Co op Assoc, Ltd, Ruthilda	1922	—	—	35	—	—	766	—
Sand Hills Stockmans' Co-op Assoc, Ltd, Prelate	1923	—	—	17	Trading	Requisites	612	—
Scott Co op Assoc, Ltd, Dilke	1916	—	—	19	"	"	763	—
Senlac Grain Growers' Co-op Assoc, Ltd, Senlac	1914	—	—	40	"	"	740	674
Shaunavon Grain Growers' Co-op Assoc, Ltd, Shaunavon	1916	Yes	No	179	Trading and marketing	Requisites and produce	1,395	—
				217	"	"	745	15,257
				23	Trading	Requisites	40	279
				18	"	"	30	43
				74	"	"	264	—
Spruce Bluff Co-op Assoc, Ltd, Spruce Bluff	1914	—	—	50	"	"	10	—
Spruce Home Agric Co-op Assoc, Ltd, Spruce Home	1923	—	—	18	—	—	22	—
Spruce Lake Hall Co-op Assoc, Ltd, Spruce Lake	1921	—	—	25	—	—	310	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

YEAR BOOK OF AGRICULTURE							H	I
A	B	C	D	E	F	G	\$	£
Stewart Co op Assoc , Ltd , 1919	—	—		75	Trading	Requisites	216	1,671
Stewart St Gregor Farmers' Co op Assoc , Ltd , St Gregor 1917	—	—		111	"	"	828	3,836
St Louis Grain Growers Hall Co op Assoc , Ltd , St Louis 1922	—	—		59	—	—	308	—
Sorthoaks Co op Assoc , Ltd , Sorthoaks 1925	—	—		23	Trading	Requisites	26	—
Strongfield Grain Growers Co op Assoc , Ltd , Strong field 1915	—	—		167	"	"	1,200	—
Success Grain Growers' Co op Assoc , Ltd , Success 1916	—	—		48	"	"	96	331
Sunny Slope Co op Assoc , Ltd , Indian Head 1918	—	—		8	"	"	8	124
Sunny South Grain Growers Co-op Assoc , Ltd , Indian Head 1916	—	—		23	"	"	20	450
Surbiton Grain Growers' Co op Assoc , Ltd , Surbiton 1917	—	—		30	"	"	35	—
Tantallon Co op Assoc , Ltd , Tantallon 1914	Yes	No		63	Trading and marketing	Requisites and produce	42	4,000
Terrell Grain Growers' Co op Assoc , Ltd , Spring Valley 1921	—	—		15	Trading	Requisites	32	441
Thackeray Co op Assoc., Ltd , Thackeray 1918	—	—		15	"	"	15	92
Tilney Co op Assoc , Ltd , Tilney 1921	—	—		35	"	"	1,036	7,233
Tregarva Grain Growers' Co op Assoc , Ltd , Tregarva 1916	—	—		23	"	"	72	—
Tribune Co op Assoc , Ltd , Tribune 1918	—	—		212	Trading and marketing	Requisites and produce	1,362	10,275
Valley Co op Assoc , Ltd , Valor 1917	—	—		27	Trading	Requisites	80	1,274
Valynn Grain Growers' Co op Assoc , Ltd , Kerrobert 1921	—	—		34	"	"	48	121
Vanscoy Grain Growers' Co op Assoc , Ltd , Vanscoy 1916	—	—		16	"	"	173	—
Venn Grain Growers' Co op Assoc , Ltd , Venn 1916	—	—		23	"	"	56	217
Victor Grain Growers' Co op Assoc , Ltd , Nutana 1916	—	—		29	"	"	130	930
View Hill Grain Growers' Co op Assoc , Ltd , Estevan 1916	—	—		48	"	"	614	—
Warnock Grain Growers' Co op Assoc , Ltd , Turtleford 1921	—	—		41	"	"	16	249
Watrous Grain Growers' Co op Assoc , Ltd , Watrous 1915	—	—		168	Trading and marketing	Requisites and produce	810	5,074
Wasteena Grain Growers' Co op Assoc , Ltd , Adanac 1920	—	—		16	—	—	8	—
Watrous Grain Growers' Co op Assoc , Ltd , Watrous 1915	—	—		20	Trading	Requisites	53	163
Watrous Grain Growers' Co op Assoc , Ltd , Watrous 1915	—	—		111	Trading and marketing	Requisites and produce	2,320	4,155

CANADA

	A	B	C	D	E	F	G	H	I
Watson Grain Growers' Co op Assoc, Ltd, Watson	1914	—	—	233	Trading	Requisites	£	1,529	£
Wauchope Co-op Assoc, Ltd, Wauchope	1916	Yes	Yes	15	"	"		20	2,280
Wessels Agric Co-op Assoc, Ltd, Govan	1916	—	—	18	"	"		18	—
West Lawn Horizon Co op Assoc, Ltd, Horizon	1918	—	—	18	"	"		40	124
Wheat Plains Grain Growers Co op Assoc, Ltd, Boderick	1916	—	—	24	"	"		26	122
Wilbert Grain Growers' Co- op Assoc, Ltd, Cut Knife	1916	—	—	19	"	"		17	—
Willmar Co-op Assoc, Ltd, Willmar	1917	—	—	45	Trading and marketing	Requisites and produce		79	3,374
Wilton Co op Assoc, Ltd, Lashburn	1914	Yes	8%	233	"	"		1 574	23 490
Wiseton Co op Assoc, Ltd, Wiseton	1916	—	—	37	Trading	Requisites		20	—
Wolseley Co op Assoc, Ltd, Wolseley	1915	—	—	113	Trading and marketing	Requisites and produce		600	4,796
Woodrow Co-op Assoc Ltd, Woodrow	1914	—	—	96	"	"		1,075	10,408
Wordsworth Co op Assoc, Ltd, Wordsworth	1916	—	—	39	Trading	Requisites		41	326
Wynyard Grain Growers Co op Assoc, Ltd, Wynyard	1914	—	—	104	"	"		1,276	—
Yellow Grass Grain Growers Co-op Assoc, Ltd Yellow Grass	1915	—	—	32	Marketing	Produce		12	1,215
Young Co op Assoc, Ltd, Young	1914	—	—	223	Trading and marketing	Requisites and produce		4 063	37,535
Canadian Co op Wool Grow ers, Ltd, Regina	1918	Yes	8%	10 000	Marketing	Wool		21,000	140,000
Saskatchewan Co op Cream eries Ltd, Regina	1917	"	Yes	5 800	Production manufac ture and marketing	Dairy produce		600,000	1,444,668
Saskatchewan Co op Ele vator Co, Ltd, Regina	1911	"	10%	26 000	Marketing and 435 elevators	Grain		984,140	15 000 000
Saskatchewan Co op Wheat Producers Ltd	1924	"	Nil	52,000	Marketing	Wheat		10,400	16 000 000
Saskatchewan Municipal Hail Insurance Assoc, Regina	1913	"	"	35 000	Insurance	Hail		440,000	273 973
Additional Municipal Hail Insurance Assoc, Regina	1924	"	Yes	Subs idiary of above	"	"		40 000	3,974
Southern Saskatchewan Co- op Stock Yards, Ltd	1919	"	"	806	Marketing	Stock and requisites		26,900	284 837
Northern Saskatchewan Co- op Stock Yards, Ltd	1919	"	"	650	"	Livestock		4 000	74,214

YEAR BOOK OF AGRICULTURAL CO-OPERATION

SOCIAL AND GRAZING SOCIETIES

A	B	C	D	E	F	G	H	I
Abbey Community Hall Co op Assoc, Ltd, Abbey	1922	—	—	43	Social	—	£ 685	£ —
Aldenburg Community Hall Co op Assoc, Ltd, Congress	1925	—	—	143	,	—	516	—
Alingly Co op Assoc, Ltd, Alingly	1926	—	—	40	"	—	23	—
Aylesbury Community Hall Co op Assoc, Ltd, Ayles bury	1922	—	—	91	"	—	658	—
Baring Town Hall Co-op Assoc, Ltd, Baring	1921	—	—	37	"	—	107	—
Battle Creek Livestock Co op Assoc, Ltd, Robart	1925	—	—	28	Grazing	—	333	—
Belbeck Community Co op Assoc, Ltd, Belbeck	1922	—	—	—	Social	—	—	—
Bellmar Community Co op Assoc, Ltd, Meyronne	1922	—	—	40	"	—	78	—
Big Stick Stockman's Co op Assoc, Ltd, Sagathun	1924	—	—	11	Grazing	—	366	—
Brightholme Community Co op Assoc, Ltd, Brightholme	1926	—	—	49	Social	—	38	—
Brookaby Community Co op Assoc Ltd, Brookaby	1926	—	—	—	"	—	—	—
Carlton Co op Assoc, Ltd, Carlton	1926	—	—	—	"	—	—	—
Carruthers Agric Co op Assoc, Ltd, Carruthers	1927	—	—	—	"	—	—	—
Chaplin Community Co op Assoc, Ltd, Chaplin	1925	—	—	—	"	—	—	—
Clare Community Hall Co op Assoc, Ltd, Clare	1922	—	—	44	"	—	778	—
Clearwater Grain Growers Co op Assoc, Ltd, Clear water	1922	—	—	46	"	—	16	—
Climax Co op Assoc, Ltd, Climax	1926	—	—	—	"	—	—	—
Dafoe and District Commu nity Hall Co op Assoc, Ltd, Dafoe	1926	—	—	74	"	—	380	—
Dunkirk Community Club Co op Assoc, Ltd, Dunkirk	1926	—	—	—	"	—	—	—
Edam Community Hall Co op Assoc, Ltd, Edam	1926	—	—	5	"	—	3	—
Flaxcombe Community Hall Co-op Assoc, Ltd, Flax combe	1926	—	—	—	"	—	—	—
Gibbs Community Co op As soc, Ltd, Gibbs	1924	—	—	80	"	—	105	—
Gowanbrae Co-op Assoc, Ltd, Kinistino	1925	—	—	52	"	—	46	—
Heck Livestock Co-op Assoc, Ltd, Prelate	1925	—	—	16	Grazing	—	600	—

CANADA

A	B	C	D	F	F	G	H	I
Hendon Community Hall Co op Assoc, Ltd, Hendon	1925	—	—	110	Social	—	£ 137	£ —
Hillesden Social Club Co op Assoc, Ltd, Hillesden	1926	—	—	40	"	—	34	—
Hillsboro' Stockman's Co op Assoc, Ltd, Cabri	1924	—	—	66	Grazing	—	927	—
Honora Stockman's Co op Assoc, Ltd, Tompkins	1924	—	—	120	"	—	120	—
Kieville Stockman's Co op Assoc, Ltd, Kieville	1925	—	—	12	"	—	242	—
Lacadena Community Hall Co op Assoc, Ltd, Lacadena	1926	—	—	86	Social	—	493	—
Lemsford Stockman's Co op Assoc, Ltd, Lemsford	1924	—	—	21	Grazing	—	40	—
Lightwoods Community Hall Co op Assoc, Ltd, Lightwoods	1925	—	—	42	Social	—	69	—
Monchy Grazing Co op, Ltd, Monchy	1924	—	—	9	Grazing	—	7	—
Nileburg Community Co op Assoc, Ltd, Nileburg	1924	—	—	45	Social	—	134	—
Oddfellows Temple Co op Assoc, Ltd, Verwood	1921	—	—	19	,	—	780	—
Orlney Community Hall Co op Assoc, Ltd, Orlney	1925	—	—	69	,	—	190	—
Pambrum Community Co op Assoc, Ltd, Pambrum	1922	—	—	86	,	—	230	—
Paradise Hill Fraternal Co op Assoc, Ltd, Paradise Hill	1921	—	—	42	,	—	112	—
Percival Community Hall Co op Assoc, Ltd, Percival	1923	—	—	43	"	—	234	—
Rastad Stockman's Co op Assoc, Ltd, Rastad	1924	—	—	18	Grazing	—	130	—
Rockford Agric Co op Assoc, Ltd, Rockford	1926	—	—	26	Social	—	42	—
Shamrock Community Co-op Assoc, Ltd, Shamrock	1925	—	—	54	,	—	375	—
Signal Valley Co op Assoc, Ltd, Sceptre	1925	—	—	30	Grazing	—	524	—
South Star Co-op Assoc, Ltd, South Star	1926	—	—	52	Social	—	113	—
Spring Grove Community Hall Co-op Assoc, Ltd, Domremy	1923	—	—	16	,	—	80	—
Stoney Beach Community Hall Co-op Assoc, Ltd, Stoney Beach	1925	—	—	70	,	—	210	—
Three Bar Community Pasture Co-op Assoc., Ltd, Tyner	1925	—	—	35	Grazing	—	153	—
Venn Community Club Co-op Assoc, Ltd, Venn	1922	—	—	74	Social	—	256	—
Vollmann Stockman's Co-op Assoc, Ltd, Prelate	1924	—	—	14	Grazing	—	400	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
White Water Grazing Co op Assoc, Ltd, Monchy	1924	—	—	9	Grazing	—	£ 155	£ —
Woodbine Grain Growers' Co op Assoc, Ltd Welwyn	1916	—	—	60	Social	—	38	—
Woodman Hall Co op Assoc, Ltd, Invermay	1923	—	—	20	"	—	400	—
Wiseton Farm Women's Wel fare Co op Assoc, Ltd	1926	—	—	47	,	—	9	—
Salisbury - C. M.	1922	—	—	—	—	—	—	—
"	"	—	—	—	—	—	—	—
"	"	—	—	—	—	—	—	—
"	"	—	—	—	—	—	—	—

AUSTRALIA

NEW SOUTH WALES

DAIRIES

A	B	C	D	E	F	G	H	I
Bowraville Co op Soc , Ltd	1906	No	Yes	488	Manufacture	Dairy produce	£ 6,519	£ 126,000
Cobargo District Co op Creamery Butter Society, Ltd	1901	"	"	138	Manufacture and marketing	Butter	2,460	54,754
Coff s Harbour Co op Dairy and Refrigerating Society, Ltd	1909	"	"	255	Manufacture	"	3,239	31,561
Crookwell Dairy Rural Co op Society, Ltd	1924	"	"	179	Manufacture and marketing	Dairy produce	2,155	—
Dungog Co op Butter Factory, Ltd	1905	"	"	213	Manufacture	Butter	4,738	—
Gerringsong Co op Dairy Society, Ltd	1888	"	"	88	"	"	2,145	50,569
Griffith Dairymen s Co op Soc , Ltd	1925	"	"	14	Marketing	Dairy cattle	70	—
Jamberoo Co op Dairy Co , Ltd	1908	"	"	132	Manufacture	Butter	4,306	—
Lindsay Rural Co op Soc , Ltd , Lismore	1924	"	"	62	Manufacture and marketing	"	3,825	—
Murrumbidge Irrigation Dairy Farmers' Co op Society, Ltd , Leeton	1921	Yes	"	318	"	Butter and bacon	9,755	128,612
Nambucca Co op Soc , Ltd , Macksville, Nambucca River	1904	"	"	550	Manufacture	Butter	4 573	137,000
Orara Co op Dairy Society, Ltd , Coramba	1901	No	"	298	"	"	3,065	51,949
Quirindi Co op Dairy Soc , Ltd	1921	"	"	110	"	"	4,224	69,043
Raleigh Co op Butter Soc , Ltd	1912	"	"	71	Manufacture and marketing	"	1,270	42,909
Tenterfield Co op Butter Factory Society, Ltd.	1905	"	"	397	Manufacture	"	3 753	38,929
Tilba Tilba Co op Cheese Society, Ltd	1920	"	"	—	Manufacture and marketing	Butter, cheese, and bacon	310	6,785
Wingham Rural Co op Soc , Ltd	1906	"	"	415	"	Butter	4,222	116,100

FRUIT

Batlow Packing House and Cool Stores Rural Co-op Soc , Ltd	1927	Yes	Yes	45	Marketing	Fruit	20,925	51,362
Currawas Co-op Packing Soc , Ltd	1925	No	"	17	"	"	475	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Downs Co op Dairy Assoc Ltd, Toowoomba	1924	Yes	Yes	—	Production and marketing	Milk	£ 100,000	£ —
Felton Co op Dairy Assoc Ltd, near Cambooya	1925	"	"	—	"	"	3,000	—
Goombungee Co op Dairy Assoc, Ltd	1925	"	"	—	"	"	20,000	—
Irongate Co op Dairy As soc, Ltd	1924	"	"	—	"	"	Unltd	—
Killarney Co op Dairy As soc, Ltd	1926	"	"	200	Manufacture and marketing	Dairy produce	20,000	65 3 ⁰²
Maleny Co op Dairy As soc, Ltd	1924	"	"	300	"	Butter	8 500	95 15 ²
Malling Co op Cheese As soc, Ltd, MacLagan, via Jondaryan	1925	"	"	—	"	Milk	Unltd	—
Maryborough Co op Dairy Assoc, Ltd	1923	"	"	3,100	"	Dairy produce	—	575,4 ⁰⁴
Memerambi Co op Cheese Assoc, Ltd	1925	"	"	—	"	Milk	1,000	—
Nanango Dairy Co op As soc, Ltd	1924	"	"	—	"	"	Unltd	—
Oakey District Co op Butter Assoc, Ltd	1924	"	"	—	"	"	20 000	—
Port Curtis Co op Dairy Assoc Ltd, Gladstone	1923	"	"	—	"	Dairy produce	30,000	191,9 ⁰²
Rocky Creek Co op Dairy Assoc, Ltd, Rocky Creek, Milmerston	1925	"	"	—	Production and marketing	Milk	Unltd	—
Roma Co op Dairy Assoc, Ltd	1925	"	"	618	Manufacture and marketing	Dairy produce	10 000	9 45 ²
South Burnett Co op Dairy Assoc, Ltd, Murgon	1925	"	"	—	Production and marketing	Milk	16 000	—
Sunnyvale Co op Cheese Assoc, Ltd	1924	"	"	28	Manufacture and marketing	Cheese	1,016	2 54 ¹
Warwick Co op Dairy As soc, Ltd	1925	"	"	—	Production and marketing	Milk	50 000	—
Wide Bay Co op Dairy Assoc, Ltd, Gympie	1924	"	"	1,877	Marketing and manufacture	"	40,000	345 06 ⁴
Yargullen Co op Dairy As soc, Ltd	1925	"	"	34	"	Cheese	2,000	10 89 ⁷

FRUIT

Amamoor Fruitgrowers' Co op Assoc., Ltd	1924	Yes	Yes	—	Production and marketing	Fruit	Unltd	—
Ambrose Fruitgrowers' Co op Assoc, Ltd	1925	"	"	—	"	"	—	—
Beerburrum Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—

AUSTRALIA

A	B	G	D	E	F	G	H	I
Beenleigh Fruit growers' Co op Assoc, Ltd	1924	Yes	Yes	—	Production and marketing	Fruit	£	£
Beerwah Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Birkdale Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Bowen Fruit Export Co op Assoc, Ltd	1924	"	5%	187	"	Fruit and requisites	5,000	81,154 (requisites £7,261)
Brooloo Fruitgrowers Co op Assoc, Ltd	1924	"	Yes	—	"	Fruit	—	—
Caboolture Fruitgrowers' Co Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Cleveland Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Coolroy Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Currambine Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Dayboro Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Dagun Fruitgrowers Co op Assoc Ltd	1924	"	"	—	"	"	—	—
Elimbah Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Eudlo Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Eumundi Fruitgrowers Co op Assoc, Ltd	1925	"	"	—	"	"	—	—
Gympie Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Handanga Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Lagoon Pocket Fruitgrow ers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Landsborough Fruitgrow ers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Manly Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Mooloola Fruitgrowers' Co op Assoc, Ltd	1924	"	"	45	"	"	—	—
Mount Cotton Fruit growers' Co op Assoc, Ltd	1925	"	"	—	"	"	—	—
Nambour Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Nerang Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Ormeau Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Ormiston Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Oxenford Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	"	"	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
P M B Amalgamated Fruit growers' Co op Assoc, Ltd, Palmwoods	1925	Yes	Yes	367	Trading	Requisites	£ 1,711	£ 10 073
Pomona Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	Production and marketing	Fruit	—	—
Poziers Co op Packing Assoc, Ltd	1924	"	"	—	Marketing	Fruit and production	250	—
Redland Bay Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	Production and marketing	Fruit	—	—
R K L and M Local Producers and Fruitgrowers Co op Assoc, Ltd, Russell Island	1924	"	"	—	Manufacture and marketing	"	—	—
Samford Fruitgrowers' Co op Assoc, Ltd	1924	"	"	—	Production and marketing	"	—	—
Stanthorpe Co op Canning Jam Preserving Assoc, Ltd	1924	"	"	—	Canning and marketing	"	50 000	—
Summit Fruitgrowers Co op Assoc Ltd, Summit S and W Line	1925	"	"	46	Production and marketing	Fruit and vegetables	Unltd	4 320
United Fruitgrowers' Co op Assoc, Ltd, Glass house Mountains	1924	"	"	—	"	Fruit	—	—
Victoria Point Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Wamuran and District Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Wellington Point Fruit growers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Yandina and Districts Fruitgrowers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Yarwun Traginnie Fruit growers Co op Assoc, Ltd	1924	"	"	—	"	"	—	—
Mundubbera Fat Pigs Selling Co op Assoc, Ltd	1924	"	"	—	"	Pigs	—	—
Queensland Co op Bacon Assoc, Ltd, Murrie	1913	"	"	4 600	Manufacture and marketing	Bacon	50 070	262 352
South Coast Producers Co op Assoc, Ltd, Beenleigh	1924	"	"	—	Production and marketing	Produce	Unltd	—

AUSTRALIA

TASMANIA

DAIRIES

A	B	C	D	E	F	G	H	I
Duck River Co op Butter and Bacon Factory Co Ltd	1900	No	Yes	—	Manufacture and marketing	Butter	2,111	21,511
Emu Bay Co op Butter Factory Co Ltd Burnie	1890	Yes	10%	—		Butter and cheese	2,111	27,111
North Western Co op Dairy Co Ltd	1907		Yes	—		Butter	4,043	40,373
Pembroke Dairy Factory Co Ltd Bream Creek	1899	No		—	Trading		2,111	21,143
Rugawoma Co op Butter Cheese and Bacon Co Ltd	1908			—	Manufacture and marketing		1,111	12,111
Scottsdall Co op Dairy Co Ltd	1911		No	134			1,100	19,324
Table Cape Butter and Bacon Factory Ltd	1890	No	5%	—	Production and marketing		3,111	31,111
Tasmanian Produce and Cool Storage Co op Co Ltd	1921		Yes	—	Trading	Butter cheese and bacon	17,175	14,174

FRUIT

Bagdad Valley Fruitgrowers Co op Co Ltd	1918	Yes	Yes	40	Marketing	Fruit	230	1,114
Clarence Point Co op Orchards Packing Ltd	1918	No	No	7			1,000	1,111
Derwent Valley Fruitgrowers Co op Co Ltd	1918	Yes	Yes	30		Fruit and produce	2,000	1,144
Kayena Orchard Soc Ltd	1918	No		24			741	1,111
Port Huon Fruitgrowers Co op Assoc Ltd	1918		No	1,205	Manufacture and marketing	Fruit	60,000	17,111
Spreyton Co op Packing Co Ltd	1919	Yes	—	08	Marketing		3,000	2,124
			No	20			2,000	1,111
			Yes	84			3,000	10,000
Producers Co op Assoc Ltd			No	500 per sons 5 societies			2,000	101,000
Tasmanian Farmers Co op Assoc Ltd Burnie	1896		Yes	281	Trading and marketing	Requisites and produce	10,000	60,350

WESTERN AUSTRALIA

A	B	C	D	E	F	G	H	I
Aldersyde Farmers' Co-op Co, Ltd	1917	Yes	7%	90	Trading	—	£ 1,338	£ 7,227
Ardath District Farmers' Co op Co, Ltd	1918	..	..	38	..	—	1,837	15,791
Armadae Kelmscott Co op Co, Ltd	1915	..	..	201	..	—	1,893	15,762
Baandee Farmers' Co op Co, Ltd	1917	..	..	73	..	Wheat	2,533	13,401
Babakin Farmers' Co op Co, Ltd	1917	..	..	32	..	—	776	6,861
Balogup Farmers' Co op Co, Ltd	1917	..	..	71	Trading and marketing	Produce	667	12,000
Balkuling District Farmers' Co op Co, Ltd	1917	..	..	21	Trading	—	130	1,945
Benjaberring Farmers' Co op Co, Ltd	1917	..	..	31	..	—	727	3,251
Beverley Farmers' Co op Co, Ltd	1917	..	..	131	..	—	2,211	26,957
Brookton Farmers' Co op Co, Ltd	1917	..	..	52	..	—	634	5,364
Broomehill and District Co op Co, Ltd	1921	..	..	116	..	—	1,981	12,133
Bruce Rock District Farmers' Co op Co, Ltd	1917	..	..	143	..	—	1,648	25,616
Corrigin District Farmers' Co op Co, Ltd	1917	..	..	148	..	—	3,334	24,832
Cunderdin Farmers' Co op Co, Ltd	1917	..	..	94	..	—	3,399	23,574
Dalwallinu Farmers' Co op Co, Ltd	1917	..	..	59	..	—	1,899	9,757
Daogin and South Caroling Co op Co, Ltd	1917	..	..	108	..	—	1,731	13,931
Deodlakine Farmers' Co op Co, Ltd	1917	..	..	68	..	—	1,394	7,199
Dowerin Farmers' Co op Co, Ltd	1917	..	..	57	..	—	310	3,905
Dunbleyung Farmers' Co op Co, Ltd	1917	..	..	224	..	—	1,152	9,793
Emu Hill Narembreen and Warden District Farmers' Co op Co, Ltd	1918	..	..	73	..	—	223	5,254
Gnowaogerup and District Co op Co, Ltd	1917	..	..	157	..	—	4,297	13,455
Goornall Farmers' Co op Co, Ltd	1917	..	..	69	..	—	1,794	18,130
Greenbushes District Co op Co, Ltd	1919	..	..	113	..	—	693	9,714
Harvey Producers' Co-op Co, Ltd	1918	..	..	130	..	—	1,077	14,353
Helena Co op Co, Ltd, Mount Helena	1921	..	..	122	..	—	811	5,025

AUSTRALIA

A	B	C	D	F	Y		
Kellerberrin Farmers Co op Co Ltd	1917	Yes	7%	111	Trading		
Korrocking Farmers Co op Co Ltd	1917			74			
Kulin Farmers Co op Co Ltd	1917			68			
Lake Grace and District Farmers Co op Co Ltd	1917			31			
Meckering Farmers Co op Co Ltd	1917			80			
Merredin District Co op Co Ltd	1918			144			
Munnivale Farmers Co op Co Ltd	1917			41			
Morawa Merkanooka and District Farmers Co op Co Ltd Morawa	1917		No	83		Regulation	
Mount Barker Fruitgrocers Cool Storage Co op Soc Ltd	1918			98		Trade	
Mullewa Farmers Co op Co Ltd Tenedewa	1917			47			
Muradup Co op Co Ltd	1918			87			
Murray Co op Co Ltd Coolup	1900			90			
North Midlands Farmers Co op Co Ltd Three Springs	1917			64	Trading and marketing		
Nungarin Farmers Co op Co Ltd	1917			97	Trading		
Perejori and District Farmers Co op Co Ltd	1917			40			
Pingelly Farmers Co op Co Ltd	1917			306			
Pithara Farmers Co op Co Ltd	1917			97			
Preston Producers Co op Co Ltd Donnybrook	1918			148			
Quairading District Farmers Co op Co Ltd	1917						
Serpentine Farmers Co op Co Ltd	1917			36			
Shackleton Kwoyyn Farmers Co op Co Ltd	1917			118			
				43			
				115			
Tammin Farmers Co-op Co Ltd	1917			62			
Toodyay Valley Co-op Co Ltd	1919			8			
Totadjin Farmers Co-op Co Ltd Korbel	1917			71			
Upper Blackwood Farmers Co op Co Ltd Boyup Brook	1917			94			
Waggon District Farmers Co-op Co Ltd	1917		15%	145			
Warroona Hamel Farmers Co op Co Ltd Warroona	1918		15%	113			

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Warren Co op Co , Ltd , Man jimup	1917	Yes	7%	300	Trading and marketing	—	£ 2,000	£ 20 395
Westralian Farmers, Ltd , Perth	1914	"	"	5,023	"	—	150,103	1,498 525
Wongan Hills Farmers' Co op Co , Ltd	1917	"	"	51	"	—	335	6 287
Woodaniling Farmers' Co op Co , Ltd	1917	"	"	53	"	—	395	4 984
Wyalcatchem Farmers' Co op Co , Ltd	1917	"	"	99	"	—	2,297	14,509
Yealering Farmers Co op Co , Ltd	1917	"	"	125	"	—	3,357	24 053
Yilliminning Kondinin Farmers Co op Co , Ltd , Dudinin	1917	"	"	150	"	—	3 284	33 653
York District Farmers Co op, Co , Ltd	1917	"	"	122	"	—	5,391	21 176

NEW ZEALAND

DAIRIES

	A	B	C	D	E	F	G	H	I
Ahiarahu Co-op. Dairy Co., Ltd.	1921	Yes	Yes	13	Manufacture and marketing	Dairy produce	£	1,207	—
Apiti Co-op. Dairy Co., Ltd.	1895	No	6%	218	"	"	£	5,000	35,315
Arahura Dairy Factory Co., Ltd.	1905	Yes	6%	59	"	"	£	2,000	13,497
Ararata Co-op. Dairy Co., Ltd.	1909	No	Yes	44	"	"	£	8,000	26,375
Aria Co-op. Dairy Co., Ltd.	1911	"	"	150	"	"	£	15,000	40,869
Auckland Farmers' Freezing Co., Ltd.	1904	"	No	3,000	"	Dairy produce and meat	£	340,385	—
Awahuri Dairy Factory Co., Ltd.	1897	"	"	156	"	Dairy produce	£	4,000	113,879
Awatuna Co-op. Dairy Factory Co., Ltd.	1894	"	"	116	"	"	£	20,000	73,495
Bainham Co-op. Dairy Co., Ltd.	1919	"	6%	40	"	"	£	4,000	12,534
Ballance Valley Co-op. Dairy Co., Ltd.	1918	"	5%	14	"	"	£	1,103	9,640
Bay of Islands Co-op. Dairy Co., Ltd.	1901	"	Yes	390	"	"	£	7,500	79,649
Bay of Plenty Co-op. Dairy Assoc., Ltd.	1902	Yes	"	450	"	"	£	20,000	170,250
Bell Block Co-op. Dairy Factory Co., Ltd.	1896	No	"	98	"	"	£	12,000	52,800
Belvedere Co-op. Dairy Co., Ltd.	1896	"	6%	66	"	"	£	1,210	21,769
" " " " " " " "	"	"	"	34	"	"	£	2,139	22,325
" " " " " " " "	"	"	"	402	"	"	£	2,730	64,876
Brunswick Co-op. Dairy Co., Ltd.	1915	"	"	12	"	"	£	1,820	14,000
Bruntwood Co-op. Dairy Co., Ltd.	1914	"	5%	60	"	"	£	2,000	6,012
Cam Dairy Produce Co., Ltd.	1916	"	No	120	"	"	£	8,000	47,271
Cambridge Co-op. Dairy Co., Ltd.	1901	"	6%	330	"	"	£	100,000	250,000
Canterbury Central Co-op. Dairy Co., Ltd.	1892	"	Yes	1,223	"	"	£	20,000	204,954
Canvastown Co-op. Dairy Factory Co., Ltd.	1910	"	"	55	"	"	£	96	17,792
Cardiff Co-op. Dairy Factory Co., Ltd.	1982	Yes	"	40	"	"	£	12,000	37,777
Carrington Co-op. Dairy Co., Ltd.	1911	No	"	30	"	"	£	2,000	10,614
Cheddar Valley Co-op. Dairy Co., Ltd.	1925	"	"	48	"	"	£	4,000	15,651

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Cheltenham Co op Dairy Co, 1893 Ltd	No	Yes	800	Manufacture and marketing	Dairy produce	40,000	281,750	
Claudeboye Co op Dairy Co 1912 Ltd	"	"	47	"	"	3 000	21,000	
Collingwood Co op Dairy Co, 1910 Ltd	"	5%	60	"	"	5 000	24 894	
Co op Dairy Co of Otago, 1923 Ltd	"	No	785	"	"	30,000	123 625	
Dalefield Co op Dairy Co, Ltd 1901	"	Yes	75	"	"	10 000	66 347	
Dannevirke Co op Dairy Co, 1900 Ltd	"	"	12	"	"	2,000	7,335	
Drummond Dairy Factory 1908 Co, Ltd	"	"	76	"	"	1,053	7,222	
Eltham Co op Dairy Factory 1892 Co, Ltd	"	No	362	"	"	60 000	246 830	
Fairfax Dairy Factory Co, 1911 Ltd	Yes	—	—	"	"	2 000	14,040	
Farmers Dairy Federation, 1922 Ltd	No	No	1,064	"	"	5,716	93 605	
Featherston Co op Dairy Co, 1895 Ltd	Yes	Yes	—	"	"	30,000	82,120	
Fortrose Co op Dairy Factory 1923 Co, Ltd	No	"	24	"	"	2 000	5,164	
Freshford Dairy Factory Co, 1913 Ltd	"	"	23	"	"	1,500	5,290	
George Road Co op Dairy 1903 Co, Ltd	—	6%	40	"	"	2 000	7,835	
Geraldine Co op Dairy Co, 1918 Ltd	No	Yes	58	"	"	545	3 371	
Golden Bay Co op, Dairy 1902 Factory, Ltd	"	6%	320	"	"	10,000	67,617	
Goodwood Co op Dairy Factory Co 1914	"	No	—	"	"	2,500	—	
Greytown Waitarapa Co op 1890 Dairy Co, Ltd	—	"	77	"	"	5 000	66,196	
Grove Bush Dairy Factory 1910 Co, Ltd	Yes	Yes	96	"	"	890	3,610	
Hapuku Co op Dairy Co, Ltd 1905	No	8%	92	"	"	2,000	6 031	
Hawke's Bay Co op Dairy 1924 Co, Ltd	Yes	Yes	—	"	"	10 000	41,500	
Henley Co op Dairy Factory 1915 Co, Ltd	"	"	44	"	"	2,000	8,433	
Herekino Co op Dairy Co, 1910 Ltd	No	"	72	"	"	6,000	12 270	
Heretaunga Co op Dairy Co, 1892 Ltd	"	7%	1,100	"	"	—	—	
Hikurangi Dairy Co, Ltd 1904	"	No	576	"	"	12,000	142 133	
Hokianga Co op Dairy Co, 1908 Ltd	"	Yes	583	"	"	17,500	102,217	
Hopelands Co op Dairy Co, 1913 Ltd	"	"	25	"	"	3,000	14 000	
Hukanui Co op Dairy Co 1915 Ltd	"	5%	60	"	"	3 000	23 000	
Joll Co-op Dairy Co, Ltd 1908	"	5%	350	"	"	50,000	345,910	

NEW ZEALAND

A	B	C	D	E	F	G	H	I
Kai Qwi Co op Dairy Co, Ltd	1915	Yes	No	32	Manufacture and marketing	Dairy produce	£ 3,000	£ 11,500
Kaikoura Co op. Dairy Co, Ltd.	1894	No	Yes	264	"	"	10,000	26,067
Kaimata Co op Dairy Co, Ltd	1912	Yes	—	30	"	"	1,817	29,035
Kaimiro Co op Dairy Co, Ltd.	1923	"	5%	25	"	"	7,000	15,220
Kaipara Co op Dairy Factory Co., Ltd.	1911	No	No	595	"	"	30,000	171,625
Kairanga Dairy Co., Ltd	1907	"	Yes	250	"	"	10,000	81,400
Kaitaia Co op Dairy Factory Co., Ltd.	1901	"	6%	320	"	"	20,000	88,437
Kaitama Co op. Dairy Co, Ltd.	1909	No	6%	26	"	"	1,306	8,014
Kaitangata Co op Dairy Co, Ltd	1917	—	Yes	38	"	"	2,500	7,988
Kaitieke Co op Dairy Co, Ltd.	1911	No	5%	600	"	"	15,000	105,282
Kakapuku Co-op Dairy Co, Ltd	1915	"	No	23	"	"	1,623	14,200
Kaponga Co op Dairy Co, Ltd	1898	"	Yes	120	"	"	20,000	106,000
Karama Co op Dairy Factory Co., Ltd	1911	"	"	131	"	"	10,000	29,593
Kati Kati Co op Dairy Co, Ltd	1901	"	5%	120	"	"	10,000	50,000
Kaupokonui Co op Dairy Factory Co., Ltd	1899	Yes	6%	437	"	"	60,000	254,390
Kawhia Co op Dairy Co, Ltd	1924	No	Yes	99	"	"	10,000	8,667
Kelso Co-op Dairy Factory Co., Ltd	1920	"	No	31	"	"	1,610	6,414
Kennington Co op Dairy Factory Co., Ltd	1909	"	"	200	"	"	2,934	241,744
Kia Ora Co op Dairy Co, Ltd.	1902	Yes	Yes	988	"	"	20,000	104,140
Kimu Co-op Dairy Co., Ltd	1914	—	—	54	"	"	2,000	8,800
Kiritaki Co-op Dairy Co, Ltd	1918	No	Yes	21	"	"	2,200	26,000
Kohi Co op Dairy Co., Ltd	1912	"	—	23	"	"	3,000	10,452
Kokotau Co op Dairy Co, Ltd	1915	Yes	Yes	81	"	"	743	12,669
Konim Co op Dairy Co., Ltd	1918	No	Yes	35	"	"	1,252	20,647
Koromiko Co-op. Dairy Factory Co., Ltd	1920	Yes	—	30	"	"	5,000	8,000
Kuku Dairy Co., Ltd	1915	No	—	75	"	"	3,000	35,283
Lakeview Co op. Dairy Co, Ltd	1914	"	6%	12	"	"	4,270	15,832
Le Bon's Bay Co op Dairy Factory Co., Ltd	1903	"	Yes	36	"	"	1,500	6,206
Lepperton Co-op. Dairy Factory Co., Ltd.	1892	"	"	90	"	"	2,979	34,362
Lerin Co-op Dairy Co., Ltd	1900	"	"	480	"	"	20,000	158,280

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Linkwater Co op Dairy Factory Co., Ltd	1910	Yes	Yes	30	Manufacture and marketing	Dairy produce	1,500	16 656
Little Akaloa Co op Dairy Co., Ltd	1894	"	—	20	"	"	1,000	9 000
Lower Valley Co op Dairy Co., Ltd	1922	"	—	11	"	"	635	11,187
Longarth Co op Dairy Co., Ltd	1896	"	Yes	38	"	"	12,000	43 725
Mabel Co op Dairy Factory Co., Ltd	1910	"	"	73	"	"	2,000	6 181
Maharashtra Co op Dairy Co., Ltd	1916	No	6%	27	"	"	4,000	18 863
Makahu Co op Dairy Co., Ltd	1903	Yes	Yes	12	"	"	3,000	5 966
Maketawa Dairy Factory Co., Ltd	1895	"	—	77	"	"	2,526	39,915
Makowhai Co op Dairy Co., Ltd	1923	No	6%	36	"	"	4,500	21,579
Manakau Co op Dairy Co., Ltd	1916	"	6%	76	"	"	1,173	26,384
Mangahao Co op Cheese Co., Ltd	1913	"	8%	19	"	"	1,534	11,343
Mangatainoka Co op Dairy Co., Ltd	1911	"	No	100	"	"	4,000	32 000
Mangatoki Co op Dairy Co., Ltd	1900	—	—	200	"	"	22,000	165,186
Mangawhata Co op Dairy Co., Ltd	1915	No	6%	25	"	"	3,000	26,778
Mangorei Co op Dairy Factory Co., Ltd	1893	"	5%	202	"	"	11,113	73,020
Marakopa Co op Dairy Co., Ltd	1911	"	Yes	124	"	"	2,869	10,751
Maruira Co op Dairy Co., Ltd	1917	"	Nil	22	"	"	1,666	6,732
Marton Dairy Factory Co., Ltd	1910	"	5%	36	"	"	2,000	10 432
Masterton Co op Dairy Co., Ltd	1901	"	6%	340	"	"	5,000	60,921
Matakana Co op Dairy Co., Ltd	1902	"	Yes	111	"	"	5,000	29 443
Matamau Co op Dairy Co., Ltd	1912	"	No	24	"	"	3 000	13 243
Maungatapere Co op Dairy Co., Ltd	1907	"	8%	172	"	"	5,293	77,700
Maungatua Co op Dairy Factory Co., Ltd	1915	"	7%	19	"	"	2,500	4,700
Maungaturoto Co op Dairy Co., Ltd	1902	"	Yes	180	"	"	6 000	43 819
Maurinville Co op Dairy Co., Ltd	1890	"	"	54	"	"	3,000	41,303
Melrose Co op Dairy Co., Ltd	1912	"	"	29	"	"	6 000	14,733
Mercury Bay Co op Dairy Co., Ltd	1911	"	No	73	"	"	2,500	22,095
Mere Mere Co op Dairy Factory Co., Ltd	1893	"	Yes	46	"	"	6 000	27,215
Merrivale Dairy Co., Ltd	1900	"	—	—	"	"	1,500	5,310

NEW ZEALAND

A	B	C	D	E	F	G	H	I
Merton Co op Dairy Factory Co, Ltd	1914	Yes	Yes	46	Manufacture and marketing	Dairy produce	£ 1,028	£ 0,383
Midhurst Co op Dairy Factory Co, Ltd	1893	No	Nil	236	"	"	30,000	123,111
Milford Co op Dairy Co, Ltd	1910	"	Yes	29	"	"	8,000	12,500
Milton Co op Dairy Factory Co, Ltd	1912	"	"	84	"	"	2,000	8,375
Moa Farmers' Co op Dairy Co, Ltd	1895	"	5%	200	"	"	15,000	91,193
Mokau Co op Dairy Co, Ltd	1920	"	6%	26	"	"	2,500	9,949
Mokotua Co op Dairy Factory Co, Ltd	1915	"	Yes	39	"	"	2,000	8,000
Momona Co op Dairy Factory Co, Ltd	1912	Yes	"	64	"	"	2,000	24,585
Morrinsville Co-op Dairy Co, Ltd	1922	No	6%	—	"	"	25,000	150,000
Morton Mains Dairy Factory Co, Ltd	1906	Yes	Yes	60	"	"	1,056	12,221
Mosgiel Co op Dairy Factory Co, Ltd	1915	No	5%	33	"	"	2,500	7,377
Mount Hutt Co op Dairy Co, Ltd	1921	Yes	No	247	"	"	10,000	19,000
Nells Co op Dairy Factory Co, Ltd	1898	No	Yes	6	"	"	13,300	27,848
Newall Co op Dairy Co, Ltd	1922	"	5%	17	"	"	5,000	12,960
Newbury Dairy Co, Ltd	1911	"	Yes	53	"	"	1,500	13,864
New Zealand Co-op Dairy Co, Ltd	1919	"	No	8,000	"	"	007,936	4,500,000
New Zealand Farmers' Dairy Union, Ltd	1893	"	10%	820	"	"	15,373	167,760
New Zealand Produce Assoc, Ltd, Colonial House, Tooley Street, S E 1	1921	"	No	—	Marketing and trading	Meat, fruit, and dairy produce	10,000	1,250,000
Ngaire Co-op Dairy Factory Co, Ltd, Stratford	1893	"	Yes	75	Manufacture and marketing	Dairy produce	10,000	50,071
Nireaha Co op Dairy Co, Ltd	1904	"	6%	—	"	"	3,000	31,540
Normanby Co op Dairy Factory Co, Ltd	1894	"	Nil	74	"	"	10,931	63,296
North Taranaki Co-op Dairy Factory Co, Ltd	1897	"	"	130	"	"	11,940	82,185
North Tairāwhiti Co-op Dairy Co, Ltd	1914	"	Yes	20	"	"	2,000	16,000
Northern Wairoa Co-op Dairy Co, Ltd	1902	"	6%	856	"	"	40,000	327,223
Nuhaka Co-op Dairy Co, Ltd	1902	"	6%	65	"	"	2,381	4,708
Okain's Bay Co-op Dairy Factory Co, Ltd	1894	"	7%	64	"	"	3,000	21,279
Ohakune Co-op Dairy Co, Ltd	1918	"	Yes	22	"	"	5,000	6,467
Okato and Puniko Co-op Dairy Co, Ltd	1903	"	"	71	"	"	8,000	67,500
Okols Co-op Dairy Factory Co, Ltd	1913	Yes	"	240	"	"	8,000	103,530

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Omata Co op Dairy Co, Ltd	1899	No	Yes	94	Manufacture and marketing	Dairy produce	£ 4,000	£ 35,513
Oparau Co op Dairy Co, Ltd	1913	"	"	137	"	"	5 000	9 108
Opouriao Dairy Co, Ltd	1900	"	"	180	"	"	20,000	72,000
Opunake Co op Dairy Co, Ltd	1899	"	"	105	"	"	4,339	33,686
Orari Co op Dairy Co, Ltd	1918	"	"	44	"	"	4 000	5 930
Orana Downs Dairy Co, Ltd	1916	"	"	32	"	"	3 000	24,131
Oruru Fairburn Co op Dairy Factory Co, Ltd	1901	"	"	153	"	"	2 000	31 582
Otahutu Co op Dairy Factory Co, Ltd	1922	"	60%	50	"	"	3 000	0 069
Otautau Co op Dairy Factory Co, Ltd	1906	No	Yes	64	"	"	2 000	24 612
Oterahuhu Co op Dairy Factory Co, Ltd	1911	"	60%	64	"	"	2 000	9 500
Oxford Co op Dairy Co	1916	"	Yes	15	"	"	2,000	15 000
Owaka Co op Dairy Co, Ltd	1922	"	"	330	"	"	10 000	35 133
Pahiatua Co-op Dairy Co, Ltd	1913	"	"	100	"	"	8,000	30 000
Papitawa Co op Dairy Co, Ltd	1912	"	"	25	"	"	2,000	16 000
Papo Co op Dairy Co, Ltd	1916	Yes	"	12	"	"	2 000	5,995
Paraparaumu Co op Dairy Co, Ltd	1922	"	"	63	Manufacture and trading	"	8,000	21,000
Parvale Co op Dairy Co, Ltd	1901	No	"	73	Manufacture and marketing	"	5,000	37,102
Patua Co op Dairy Co, Ltd	1915	"	—	46	"	"	5 375	42 507
Pembroke Co op Dairy Co, Ltd	1917	Yes	—	21	"	"	5,371	21 033
Pigeon Bay Co op Dairy Factory Co, Ltd	1911	No	Yes	23	"	"	3,000	11,773
Pio Pio Co op Dairy Co, Ltd	1910	"	"	—	"	"	10 000	35 063
Piri Piri Co op Dairy Co, Ltd	1918	"	"	12	"	"	1,000	6 700
Porirua Co op Dairy Co, Ltd	1922	Yes	"	21	"	"	1 917	25 973
Port Albert Co op Dairy Co, Ltd	1902	No	"	98	"	"	5 000	24 905
Pukerua Dairy Factory Co, Ltd	1903	"	"	81	"	"	1,500	13 513
Rautahi Co op Dairy Co, Ltd	1904	"	50%	200	"	"	4 000	40 000
Rahatu Co op Dairy Co, Ltd	1907	"	Yes	59	"	"	8 000	50 244
Rai Valley Co op Dairy Factory Co, Ltd	1909	"	50%	68	"	"	4 500	16,225
Rangitikei Co op Dairy Co, Ltd	1916	"	60%	20	"	"	3 000	9 673
Rangitikei Plains Dairy Co, Ltd	1916	"	Yes	203	"	"	25,000	165 000
Rangitikei Co op and Reduced Dairy Co, Ltd	1901	"	60%	261	"	"	12 500	65 000
Rangiwahia Rushline Dairy Co, Ltd	1898	"	60%	125	"	"	2 401	28 083
Rapanui Co op Dairy Co, Ltd	1912	"	Yes	18	"	"	5 000	12,100

NEW ZEALAND

A	B	C	D	E	F	G	H	I
							£	£
Rata Co op Dairy Co Ltd	1909	No	5%	400	Manufacture and marketing	Dairy produce	25 000	118 046
Raumata Co op Dairy Co Ltd	1909	No		11			2 000	7 963
Rexdale Co op Dairy Co Ltd	1909	Yes		50			3 000	38 000
Riverdale Co op Dairy Factory Co Ltd	1894		6%	82			9 911	95 026
Rongokohako Co op Cheese Factory Co Ltd	1904	Yes		25			3 000	11 326
Rongomai Co op Dairy Co Ltd	1916			20			1 500	10 353
Pongotea Co op Dairy Co Ltd	1895	Yes		300			15 000	122 268
Rotokare Dairy Co Ltd	1913	No	No	19			722	4 399
Royal Oak Dairy Co Ltd	1918			39			1 737	14 486
Ruawai Co op Dairy Co Ltd	1914	Yes		180			7 200	73 165
Ryal Bush Co op Dairy Factory Co Ltd	1909		6%	67			2 000	9 770
Shannon Co op Dairy Co Ltd	—	No	—	150	Production and trading		6 000	119 533
Springdale Cheese Co Ltd	1917	Yes	No	5	Manufacture and marketing		2 000	5 586
Staveley Co op Dairy Co Ltd	1907	No	6%	123			2,500	12 679
Stratford Farmers Co op Assoc Ltd	1894	Yes	Nil	400			36 621	930 000
Taharatu Co op Dairy Co Ltd	1921	No	Yes	8			5 000	4 610
Tairā Peninsula Milk Supply Co Ltd	1894		6%	1 650			32 833	—
Tairāpe Co op Dairy Co Ltd	1904		No	400			12 000	53 426
Tairāora Co op Dairy Co Ltd	1900	Yes		17			5 000	19 142
Tairua Co op Dairy Co Ltd	1900		Yes	28			7 000	10 228
Takamatira Co-op Dairy Co Ltd	1918	—	No	49			4 000	8 047
Takapau Co op Dairy Co Ltd	1916	No	6%	5			1 550	10 217
Tamak Co op Dairy Co Ltd	1900		Yes	115			25 000	70 881
Tarara Co op Dairy Co Ltd	1911			25			520	1,879
Tararua Co-op Dairy Co Ltd	191			32			2,500	17 000
Tarata Co op Dairy Co Ltd	189		Nil	86			1 495	12 078
Taratahi Dairy Co Ltd	1891		Yes	34			1 000	20 321
Tarawera Co op Dairy Co Ltd	1910			42			10 000	25,546
Tariki Co op Dairy Co Ltd	190		Nil	90			4,270	33,985
Tarururangi Co-op Dairy Co Ltd	189		No	42			854	21,499
Tataramoa Co-op Dairy Co Ltd	1918		6%	24			3 500	17,826

YEAR BOOK OF AGRICULTURAL CO OPERATION

A	B	C	D	E	F	G	H	I
							£	£
Tatua Co op Dairy Co Ltd	1914	No	Yes	83	Manufacture and marketing	Dairy produce	20 000	57 252
Tauranga Co op Dairy Assoc, Ltd	1908		No	400			10 000	90 158
Tawaha Co op Dairy Co Ltd	1907		5%	28			3 218	17 139
Te Horo Co op Dairy Co Ltd	1916		—	88			3 307	22 530
Temuka Co op Dairy Co Ltd	1916		6%	283			6 000	83 420
Te Popo Co op Dairy Co Ltd	1916	Yes	Yes	12			2 000	5 947
Thornbury Dairy Co Ltd	1904	No	No	86			8,000	25 460
Tikarangi Co op Dairy Factory Co Ltd	1899		Yes	91			6 000	59 000
Tipapakuku Co op Dairy Co Ltd	1923			21			3 000	6 457
Tiratu Co op Dairy Co Ltd	1921		No	15			5 000	13,676
Timomoana Co op Dairy Factory Co Ltd	1916	Yes	Yes	15			2 055	7 500
Tisbury Co op Dairy Factory Co Ltd	1911	No	No	159			3 000	12 983
Titiroa Co op Dairy Factory Co Ltd	1923	Yes	Yes	12			810	6 468
Toa Toa Dairy Co Ltd	1911		6%	8			3 000	5 460
Tokennakura Co op Dairy Co Ltd	1909		Yes	117			15 000	88,209
Tokomani Co op Dairy Co Ltd	1915	No	6%	36			5 000	24 313
Tokonui Valley Dairy Factory Co Ltd	1899	Yes	N I	29			500	3 237
Tokoroa Co op Dairy Co Ltd	1919	No	Yes	33			2 267	13 394
				76			12 000	35 154
				20			5 000	19 500
				36			2 000	5 735
Tussac Creek Co op Co Ltd	1921	No	Yes	49			2 000	4 222
Uruh Valley Co op Dairy Co Ltd	1904			40			2 000	27 500
Waianuiwa Dairy Factory Co Ltd	1905	Yes		7			7 097	11 338
Waihakeke Co op Dairy Co Ltd	1924			18			1 217	13 600
Waikawa Valley Co-op Dairy Factory Co Ltd	1910	No	6%	50			7 000	2 300
Waikouaiti Dairy Factory Co Ltd	1888		Yes	98			2 000	5 500
Waimate Co op Dairy Co Ltd	1920			303			12 000	49 637
Waimoa Co op Dairy Co Ltd	1915			436			15 000	39,209
Waingongoro Co op Dairy Co Ltd	1917	Yes	N I	8			2 975	11 169

NEW ZEALAND

A		B	C	D	E	F	G	H	I
Wa ohiki Co op Dairy Co Ltd Taradale	1901	No	6%	28	Manufacture and marketing	Dairy	£ 6 000	£ 7 220	
Wa otahi Co op Dairy Co Ltd	1906		No	45			3 000	14 420	
Waipukurau Co op Dairy Co Ltd	1902		Yes	3 2			20 000	77 293	
Wairewa Co op Dairy Co Ltd	1918		7%	56			6 000	11 672	
Wairoa Dairy Factory Co Ltd	1909		Nil	259			5 000	12 817	
Waitara Taranaki Co op Dairy Co Ltd	1891		Yes	120			1 500	74 572	
Waitemata Co op Dairy Co Ltd	1909		6%	350			10 000	50 000	
Waitohi Co op Dairy Factory Co Ltd	1896	Yes	Nil	50			1 500	16 000	
Wairarua Co op Dairy Co Ltd	1900	No	Yes	19			5 000	12 102	
Wangachū Co op Dairy Co Ltd	1914	Yes	No	84			6 000	65 216	
Warea Co op Dairy Co Ltd	1900	No	Nil	21			5 000	30 402	
Warmana Dairy Co Ltd	1908	Yes	Yes	46			3 437	24 758	
Watavoa Dairy Factory Co Ltd	1912	No		106			4 500	9 199	
Waverley Co op Dairy Co Ltd	1908		Nil	32			5 000	31 828	
Wellington Dairy Farmers Co op Assoc Ltd	1910		No	503			9 000	16 714	
Westmere Co op Dairy Co Ltd	1915		Yes	50			3 000	25 850	
Whakaranga Co op Dairy Co Ltd	1913	Yes	No	102			5 000	21 198	
Whangarei Co op Dairy Co Ltd	190	No	6%	633			20 000	158 209	
Whangaroa Co op Dairy Co Ltd	1910		6%	170			7 500	30 764	
Woodend Co-op Dairy Factory Co Ltd	1914		No	81			3 000	6 711	
Woodville Co op Dairy Co Ltd	1915			83			3 500	27 477	
Wright & Bush Co op Co Ltd	1909		Yes	117			2 000	15 452	

MISCELLANEOUS

G sbourne Sheep Farmers Frozen Meat and Mercantile Co , Ltd	1919	No	No	1 634	Trading	Meat and requisites	1,000 000	Meat 53 248 requisites 35,885
Hawke & Bay Farmers Co Ltd	1912	.		1 123	Marketing	Meat wool pelts and tallow	76 000	676 465

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Hawke's Bay Farmers' Co op Assoc, Ltd	1891	No	No	2,062	Marketing	Livestock, wool, and grain	£ 162,337	£ 1,843 075
New Zealand Farmers' Co op Distributing Co, Ltd	1903	"	Yes	2,600	Marketing and trading	Livestock and produce	163,310	799,909
North Canterbury Sheep Farmers' Co op Freezing Export and Agency Co., Ltd	1915	"	No	1,237	Manufacture and marketing	Livestock	84,855	299,547
North Otago Farmers' Co op Assoc, Ltd	1901	"	"	1,450	Marketing and trading	Livestock and produce	50,860	400,000
Otago Farmers' Meat and Produce Co, Ltd	1916	"	"	387	Marketing	Meat	72,955	158 956
Otago Farmers Co op Assoc of New Zealand, Ltd	1885	"	Yes	1,200	Trading	Livestock and produce	400,000	900 000
Patea Farmers' Co op Freezing Co, Ltd	1910	"	No	642	Manufacture	Meat and manures	175,867	—
South Otago Freezing Co, Ltd	1910	"	"	841	"	Meat and wool	75,000	—
Southland Farmers Co op Assoc, Ltd	1901	"	"	718	Marketing and trading	Livestock and produce	175,000	442,417
Wairoa Farmers Co op Meat Co, Ltd	1915	"	Yes	409	Manufacture and marketing	Meat, wool, and manure	138,327	—

UNION OF SOUTH AFRICA

A	B	C	D	F	P			
Barberton Cotton Co op Co Ltd Box 16 Barberton T P	1923	Yes	Yes	138	Marketing and trading	Cotton and maize	1	1
Central Co op Cotton Exchange Ltd Box 146° Durban	1922			11				
Griqualand West Co op Cotton Growers Ltd H A Symonds Esq Sec Drakensburg P O, Broadwaters, CP	1920			17				
Lydenburg Ko-operatiewe Landbou Vereeniging Box 17, Lydenburg T P	1909		—	484		Cotton and maize	—	11/11
Ntambanana Agric Co op Soc Box 7 Empangeni Rail Zululand	1925		—	39		Cotton	—	
Pietersburg Ko-operatiewe Landbou Vereeniging Box 102 Pietersburg T P	1920		—	27		Cotton maize and tobacco	—	11/11
Rustenburg Boeren Ko-operatiewe Vereeniging Box 41 Rustenburg T P	1911		—	555		Cotton and requisites	—	
Rustenburg Co op Cotton Growers Ltd Box 191 Rustenburg T P	1923	No	Yes	67			1/11	11/11
South African Co op Cotton Growers Ltd Box 146° Durban	1922			308			2,45	—
Waterberg Landbouwers Ko-operatiewe Vereeniging Box 29 Nylstroom T P	1909	Yes	—	252		Cotton and maize	—	11/11
Zululand Co-op Cotton and Agric Assoc Ltd Box 7 Empangeni Rail Zululand	1924	No	Yes	88	—	—	1412	—
Bethlehem Ko-operatiewe Landbou Vereeniging Box 124 Bethlehem O F S	1919	Yes	—	248	Marketing and trading	Maize and requisites	—	40/2/1
Centraal Westelyke Ko-op Landbou Vereeniging Box 31 Klerksdorp T P	1909		—	1,200		Maize	—	328/9/1
Clocolan Ko-operatiewe Landbou Vereeniging Box 55, Clocolan O F S	1920		—	60		Maize and requisites	—	227/1

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Dullstroom Ko op Landbou Vereeniging, Beplkt., Box 19, Dullstroom, T P	1926	No	—	61	Marketing and trading	Maize and requisites	£	£
Ernelo Ko op Vereeniging, Box 145 Ernelo, T P	1909	Yes	—	165	"	Maize	—	—
Ficksburg Ko op Boere Vereeniging, Box 64, Ficksburg, O F S	1920	"	—	208	"	"	—	57 230
Heidelberg Ko op Landbou Vereeniging, Box 19, Heidelberg, T P	1909	"	—	177	"	"	—	20 000
Heilbron Boeren Ko op Vereeniging, Box 136, Heilbron, O F S	1910	"	—	325	"	Maize and requisites	—	71 800
Hoogeveld Boeren Ko op Vereeniging, Box 27, Springs, T P	1909	"	—	90	"	Maize	—	14 460
Koster Ko op Landbou Vereeniging, Box 3, Koster, T P	1909	"	—	373	"	Maize and requisites	—	80 500
Ladybrand Ko op Landbou Vereeniging, Box 96, Ladybrand, O F S	1920	"	—	187	"	"	—	70 000
Lichtenburg Ko op Landbou Vereeniging, Box 107, Lichtenburg, T P	1909	"	—	1,055	"	"	—	94 000
Landley Boeren Ko op Vereeniging, Box 27, Landley, O F S	1918	"	—	261	"	"	—	70 000
Middelburg Landbouwers Ko op Vereeniging, Box 21, Middelburg, T P	1909	"	—	223	"	Maize	—	23 00
Oostelike Transvaalse Landbou Ko op Vereeniging, Box 100, Bethal, T P	1923	"	—	205	"	Maize and requisites	—	60,000
Retz Ko op Landbou Vereeniging, Box 100, Retz, O F S	1910	"	—	380	"	"	—	104 000
Senekal Ko op Landbou Vereeniging, Box 30, Senekal, O F S	1918	"	—	167	"	"	—	61 000
Vrede Ko op Landbou Vereeniging, Box 159, Vrede, O F S	1911	"	—	460	"	Maize	—	36 3-0
Wolmaransstad Ko op Landbou Vereeniging, Box 5, Leeuwdoornstad, T P	1909	"	—	293	"	Maize and requisites	—	—
Adelaide Co op Dairy, Ltd, Box 7, Adelaide, C P	1912	—	Yes	12	Marketing, manufacture and trading	Dairy products and requisites	90	—
Bedford Dairy, Box 14, Bedford, C P	1909	Yes	—	53	"	"	—	—
Boesmansrivier Ko op Kaas Fabriek, A J Jonker, Sec, 'Mooluiting Bonnievale, C P	1927	"	—	67	"	"	—	—

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Darling Co-op. Creamery, Ltd., P. H. Drake, Manager, P.O. Darling, C.P.	1906	No	Yes	161	Marketing, manufacture, and trading	Dairy products and requisites	£ 6,100	£ 50,000
De Clanville Ko-op. Kaasfabriek, Bepkt., P.O., Clanville, Dordrecht	1922	"	"	26	"	"	1,400	1,996
De Flaauwkraal Ko-op. Kaasfabriek, Bepkt., P. J. v. d. Merwe, Flaauwkraal, Dordrecht, C.P.	1918	"	"	37	"	"	1,725	2,169
East London Model Dairy Co-op. Soc., 11, Lambart Road, East London	1918	Yes	—	55	"	"	—	—
"				101	"	"	14,965	—
"				11	"	"	901	2,624
Jack Moxham Co-op. Industries, Ltd., Sec., Rustfontein, Kokstad, East Griqualand	1919	"	"	38	"	"	3,850	3,253
Joseph Baynes, Ltd., Box 418, Pietermaritzburg, Natal	1916	"	"	494	"	"	180,151	231,026
Kromdraai Dairies, Ltd., The Sec., Kokstad, East Griqualand, C.P.	1919	"	"	32	"	"	2,745	9,486
Lager Stormberg Ko-op. Kaasfabriek, A. J. de Klerk, The Willows, P.O., Jamestown, C.P.	1923	Yes	—	16	"	"	—	—
Natal Creamery, Ltd., Box 378, Pietermaritzburg	1918	No	Yes	1,108	"	"	114,493	—
Ongeluknek Farmers' Co-op. Soc., W. J. v. Zyl, Sec., Gladstone, P.O., Ongeluknek, East Griqualand	1926	Yes	—	24	"	"	—	2,200
Oribi Flats Co-op Dairy, Ltd., A. Andreessen, Sec., Oribi Flats, Natal	1921	No	Yes	27	"	"	1,000	1,141
Roosdorp Co-op. Agric. Soc., O. J. C. Swaan, Sec., Roosdorp, Kokstad, East Griqualand	1923	Yes	—	18	"	"	—	5,214
Rossouw Ko-op. Kaasfabriek, G. D. J. Venter, Sec., Bloemhof, P.O., Rossouw, Dordrecht	1927	"	—	13	"	"	—	—
Sandvliet Co-op. Cheese Factory, Ltd., P.O., Klaarvoegds, Dist. Robertson, C.P.	1926	No	Yes	63	"	"	—	—
Twin Streams Co-op. Creamery, Ltd., Box 20, Ixopo, Natal	1922	Yes	"	96	"	"	8,250	26,000

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Vineyard Dairy Co., Ltd., C J Hoar, Sec., Vineyard, Aliwal North, C P	1917	No	Yes	13	Marketing, manufacture, and trading	Dairy pro- ducts and requisites	£ 2,000	£ 2 924
Zululand Farmers' Co op Industries, Ltd., P O, Em- pangeni Rail, Zululand	1920	"	"	189	"	"	13,308	7,737
Pathurst Farmers' Union Ltd., Box 90, Grahamstown, C P	1908	Yes	"	123	Marketing and trading	Citrus fruit and requisites	805	—
Boschrand Citrus Co op Co., Ltd., Box 3,464, Johannes- burg	1926	No	"	11	"	"	—	—
Brak River Co op Fruit Ex- porters, Ltd., D W Robert- son, Sec., 'Banff,' P O Little Brak River C P	1923	Yes	"	15	"	"	15	1 423
Cape Provincial Central Citrus Co op Co., Ltd., J G Cun- ningham, Sec., Box 658, Port Elizabeth, C P	1924	"	"	4	"	"	40	—
De Karp Co op Citrus Co., Ltd., Box 6, Barberton, T P	1923	"	"	13	"	"	633	—
Die Pretoria District Vrugte- en Produkte ko op Vereeni- ging, Bpkt., Box 43, Brits T P	1923	"	"	63	"	"	3,415	12,580
Fish River Citrus Co op Co., Ltd., E C W Laurie, Sec., Mowbray, Private Bag, Gra- hamstown, C P	1926	"	"	22	"	"	950	—
Goede Hoop Co op Citrus Co., Ltd., T Morch Olsen, Sec., The Baths, via Ender- kui, C P	1926	"	"	20	"	"	—	—
Karino Co op Citrus Co., Ltd., H E Hinings, Sec., P.O., Karino, T P	1923	"	"	65	"	"	105	—
Kat River Co op Citrus Co., Ltd., P G Wetwood, Sec., P O, Fort Beaufort, C P	1922	"	"	32	"	"	3 190	43 000
Koonap River Citrus Co op Co., Ltd., Box 9, Adelaide C P	1926	"	"	12	"	"	110	—
Koster River Valley Co op Citrus Co., Ltd., A B Thorne, Sec., via Steenbok- fontein, Koster, T P	1923	No	"	35	"	"	1,397	—
Letaba Estates Co op Citrus Co., Ltd., Box 5,993, Johan- nesburg	1927	"	"	8	"	"	—	—
Lowveld Co op Citrus Co., Ltd., Box 45, Nelspruit, T P	1927	Yes	"	43	"	"	54	102

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Mar co ho op Citrus Vereen gng Box 6 Groot Marico T P	19 ²¹	Yes	—	91	Market ng and trad ng	C trus fru t and req s tes	£	£
Marikana Co op Fru t Co Ltd R B Smith Sec Buffelspoort Marikana	19 ²⁰	No	Yes	11			3	—
Muden Co op Co Ltd E R W Millar Sec 1 O Muden Natal	19 ²⁰	—	—	23			4 20	—
Natal Co op Fru t Export Co Ltd Box 196 Peter maritzburg	19 ²³	No	—	8			11 5	—
Olantsnek C trus Co op Co Ltd Box 30 Rustenburg	19 ²⁶	—	—	7			—	—
Rustenburg Co op C trus Un on Box 130 Rusten burg T P	19 ²⁰	Yes	—	68			9	—
Rustenburg Growers Co op C trus Co Ltd Box 138 Rustenburg T P	19	—	Yes	9			9	—
South Afr can Co op C trus Exchange Ltd Box 1108 Pretoria	19 ²⁶	—	—	94			40	—
South Afr can Prudent al Co op Pack house Co Ltd	19 ²⁴	Yes	—	107			6 3	—
				69			33	—
				33			1 440	—
Ltd Box 1 Izaneen T P							310	—
Utenhage Distr ct C trus Growers Co op Co Ltd Box 21 Utenhage C P	19 ²³	Yes	—	13			12 21	—
White River Fru t growers Co-op Co Ltd Box 10	19 ²⁴	—	—	86			24	—
White River								—
Woodhne ho op C trus	19 3	—	—	31				—
Maitshappy Beperkt R J C van der Linden Sec Vaalkop P O Mar co T I								—
Zebedela Co op Co Ltd G H Dadswell Sec Zebe dela Estates I O Zebe dela 1 lotg etersrust T I	19 ²⁶	No	—	15			15	—
Banhook Farmers Co op Co Ltd C J Clark Sec Rust en Vrede Stellenbosch	19 ²³	Yes	No	25		Dec duous fru t and requis tes	23	—
Cape Prov nce Central Deci duous Co-op Co Ltd Box 141 Cape Town	19 4	—	Yes	13			102	—
Ceres Fru t growers Co-op Assoc Ltd F Anderson Fredr chruh Cere C P	19 3	—	No	38			40 3	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Constantia Fruit Growers' Co op Co., Ltd., H J F Baurnfather, Sec., Alphen. Wynberg, C P	1922	Yes	Yes	45	Marketing and trading	Deciduous fruit and requisites	£ 29	£ —
Elgin Co-op Fruit Growers, Ltd., C C Cunningham, Sec P O, Elgin, C P	1923	"	"	31	"	"	31	—
Formosa Co op Fruit Co., Ltd., B W Strydom, Sec., Krakeel River, Unondale	1923	"	"	45	"	"	40	—
Franschhoek Co-op Vrugte Uitvoerders Maatschappij, Bepkt., S Malherbe, Sec., La Dauphine, Franschhoek	1923	"	"	34	"	"	35	—
Fruitgrowers' Co op Exchange of South Africa, Ltd., Box 2,141 Cape Town	1922	"	"	2	"	Deciduous and citrus fruit	500	—
Groot Drakenstein and Stormvloed Co-op Fruit Growers' Assoc., Ltd., H Cochran, Sec., Excelsior, Groot Drakenstein	1924	No	"	31	"	Deciduous fruit and requisites	31	2 349
Helderberg Farmers' Co-op Assoc., Ltd., G A W Head, Sec., Parel Vallei, Somerset West, C P	1924	"	"	24	"	"	120	—
Henley on Klip Fruit Growers' Co op Assoc., Ltd., J R MacAndrew, Sec P O, Henley on Klip T P	1925	"	No	12	"	"	300	245
Hex River Valley Co-op Fruit Growers Co., Ltd., F M Dicey, Sec., P O Orchard, C P	1923	Yes	"	44	"	"	44	—
Homestead Lotholders Apple Orchards Co op Co., Ltd., 89, Eighth Avenue, Bezuidenhout Valley, Johannesburg	1926	No	"	18	"	"	—	—
Noorder Paarl Co-op Fruit Export Co., Ltd., N J Louw, Sec., Dammetje, Noorder Paarl	1923	Yes	"	36	"	"	30	—
Orange Free State Fruit growers' Co-op Assoc Ltd., Box 279, Bloemfontein O.F.S	1923	"	"	80	"	"	205	3,073
Pomona (East Rand) Co-op Co Ltd., Box 6,940, Johannesburg	1923	"	"	92	"	"	—	—
Prince Alfred's Hamlet Co-op. Vrugte Uitvoerders Vereniging Bepkt., J G G Perold, Sec., Prince Alfred's Hamlet, Ceres, C P.	1923	"	"	37	"	"	37	—

UNION OF SOUTH AFRICA

	A	B	C	D	E	F	G	H	I
Rhodes Fruit Farmers Co-op Assoc., Ltd., K. Hopking P.O., Groot Drakenstein C.P.	1923	Yes	No		9	Marketing and trading	Deciduous fruit and requisites	£ 9	£ —
South African Co-op Deciduous Exchange, Ltd., Box 2 579, Cape Town	1926	..	Yes		17		"	170	—
Stellenbosch Fruit Exporters' Co-op Assoc., Ltd., J. McD. Garlick, Gleneily, Stellenbosch, C.P.	1923	..	No		54		.	57	—
Western Province Fruitgrowers' Co-op Assoc., Ltd., Box 2,579, Cape Town	—	No	..		362		.	4 682	24,288
Witwatersrand Fruit Growers' Co-op Assoc., Ltd., Box 137, Johannesburg	1925	..	..		32		..	263	455
South African Dehydrated Fruits Co-op Co., Ltd., P. MacKinnon, Sec., Longhope C.P.	1925	Yes	Yes		40	Marketing and trading	Dried fruit	1,715	—
South African Dried Fruit Co., Ltd., Box 8, Wellington Station, C.P.	1908	No	..		349	..	Dried fruit and requisites	18,197	103,500
Villiersdorp Moskonfyt en Vrugte Ko-op. Bepkt., Box 1, Villiersdorp, C.P.	1922	..	..		61	..	"	1,493	4 274
Worcester Boeren Rozijsen Ko-op Vereeniging, Bepkt., Box 35, Worcester	1921	..	..		123	..	"	13,605	—
Addo Poultry Exchange Co-op., Ltd., I. W. Scruton, Sec., P.O., Addo, C.P.	1923	No	Yes		48	Marketing and trading	Eggs and requisites	484	12 074
Cape Egg Circle, Ltd., The Sec., Station Road, Claremont, C.P.	—	Yes	—		635	..	..	2,723	22,310
Die Vrystaatse Ko-op. Eierkring, Bepkt., Box 488, Bloemfontein	1923	..	Yes		246	..	..	1,390	8,846
East London and Border Co-op Poultry Products, Ltd., 50, Fleet Street, East London, C.P.	1923	..	..		123	Marketing, purchase requirements	Eggs	2,276	—
Natal Co-op Egg Circle, Ltd., Box 1,606, Durban	1923	..	..		259	..	.	1,415	29 822
Port Elizabeth and Districts Co-op Poultry Products, Ltd., Box 696, Port Elizabeth, C.P.	1923	No	..		64	Marketing and trading	Eggs and requisites	64	—
Transvaal Co-op Egg Circle, Ltd., Box 7,191, Johannesburg, T.P.	1922	..	..		277	..	..	1,466	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Constantia Fruit Growers' Co op Co, Ltd, H J F Bainsfather, Sec, Alphen Wynberg, C P	1922	Yes	Yes	45	Marketing and trading	Deciduous fruit and requisites	£ 20	£ —
Elgin Co op Fruit Growers, Ltd, C C Cunningham, Sec P O, Elgin C P	1923	"	"	31	"	"	21	—
Formosa Co op Fruit Co, Ltd, B W Strydom, Sec, Krakeel River, Uniondale	1923	"	"	45	"	"	405	—
Franschhoek Ko op Vrugte Uitvoorders Maatschappij, Bepkt, S Malherbe, Sec, La Dauphine, Franschhoek	1923	"	"	34	"	"	35	—
Fruitgrowers' Co op Exchange of South Africa, Ltd, Box 2, 141 Cape Town	1922	"	"	2	"	Deciduous and citrus fruit	500	—
Groot Drakenstein and Simondium Co op Fruit Growers Assoc, Ltd, H Cochrane, Sec, Excelsior, Groot Drakenstein	1924	No	"	31	"	Deciduous fruit and requisites	31	2 349
Helderberg Farmers' Co op Assoc, Ltd, G A W Head, Sec, Parel Valley, Somerset West, C P	1924	"	"	24	"	"	120	—
Henley on Klip Fruit Growers' Co op Assoc, Ltd, J R MacAndrew, Sec, P O, Henley on Klip, T P	1925	"	No	12	"	"	300	205
Hex River Valley Co op Fruit Growers Co, Ltd, F M Dacey, Sec, P O, Orchard, C P	1923	Yes	"	44	"	"	44	—
Homestead Lotholders' Apple Orchards Co op Co, Ltd, 89, Eighth Avenue, Bezuidenhout Valley, Johannesburg	1926	No	"	18	"	"	—	—
Noorder Paarl Co op Fruit Export Co, Ltd, N J Louw, Sec, Dammetje, Noorder Paarl	1923	Yes	"	30	"	"	30	—
Orange Free State Fruit growers' Co op Assoc, Ltd, Box 279, Bloemfontein O F S	1923	"	"	80	"	"	208	3 073
Pomona (East Rand) Co op Co, Ltd, Box 6, 940, Johannesburg	1925	"	"	92	"	"	—	—
Prince Alfred's Hamlet Ko op Vrugte Uitvoorders Vereniging Bepkt, J G G Perold, Sec, Prince Alfred's Hamlet, Ceres, C P	1923	"	"	37	"	"	37	—

UNION OF SOUTH AFRICA

	A	B	C	D	E	F	G	H	I
Rhodes Fruit Co., Ltd., Durban					9	Marketing and trading	Deciduous fruit and requisites	£ 9	£ —
Stellenbosch Fruit Exporters' Co op Assoc., Ltd., J McD Garlick, Glenelly, Stellenbosch, C P	1923	"	No		54	"	"	170	—
Western Province Fruitgrowers' Co op Assoc., Ltd., Box 2,579, Cape Town	—	No	"		362	"	"	4 682	24,288
Witwatersrand Fruit Growers' Co op Assoc., Ltd., Box 137, Johannesburg	1925	"	"		32	"	"	263	455
South African Dehydrated Fruits Co op Co., Ltd., P MacKinnon, Sec., Longhope, C.P.	1925	Yes	Yes		40	Marketing and trading	Dried fruit	1,715	—
South African Dried Fruit Co., Ltd., Box 8, Wellington Station, C.P.	1908	No	"		349	"	Dried fruit and requisites	18,197	103,800
Villiersdorp Moskonfyt en Vrugte Ko op. Bepkt., Box 1, Villiersdorp, C P	1922	"	"		61	"	"	1,495	4,274
Worcester Boeren Boesjens Ko op Vereeniging, Bepkt., Box 35, Worcester	1921	"	"		123	"	"	13,605	—
Addo Poultry Exchange Co op, Ltd., I W. Scruton, Sec., P O, Addo, C.P.	1923	No	Yes		48	Marketing and trading	Eggs and requisites	481	12,074
Cape Egg Circle, Ltd., The Sec., Station Road, Claremont, C P	—	Yes	—		635	"	"	2,723	22,310
Die Vrystaatse Ko op Eier Kring, Bepkt., Box 488, Bloemfontein	1923	"	Yes		246	"	"	1,330	8,846
East London and Border Co op Poultry Products, Ltd., 50, Fleet Street, East London, C P.	1923	"	"		123	Marketing, purchase requirements	Eggs	2,276	—
Natal Co op Egg Circle, Ltd., Box 1,606, Durban	1923	"	"		259	"	"	1,415	29,822
Port Elizabeth and Districts Co-op. Poultry Products, Ltd., Box 696, Port Elizabeth, C.P.	1923	No	"		64	Marketing and trading	Eggs and requisites	64	—
Transvaal Co-op Egg Circle, Ltd., Box 7,191, Johannesburg, T.P.	1922	"	"		277	"	"	1,466	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Magaliesberg Ko op Vruchtbomen Ontsmettings Vereeniging, J M Conradie, Modderfontein, P O, Kroondal, T P	1923	Yes	—	24	Fumigation of citrus fruit trees	Fumigation of citrus fruit trees	£ —	£ —
Addo Co op Co, Ltd, I W Scruton, Sec, P O, Addo, C P	1924	No	Yes	45	Marketing and trading	General produce and requisites	588	—
Amalgamated Farmers, Ltd, Box 110, Port Elizabeth	1914	"	"	1,016	"	"	4,918	4 145
Bredasdorp Boeren Ko op Vereeniging, Box 5, Bredasdorp	1926	Yes	—	150	"	"	—	—
Caledon Boeren Ko op Vereeniging, Box 50, Caledon, C P	1918	"	—	447	"	"	—	50 473
Federated Farmers Co op Assoc, of South Africa, Ltd, Box 414, Johannesburg	1919	No	Yes	26	"	"	8 314	146 500
Het Centraal Agentschap voor Ko op Vereenigingen Bepkt, Box 1 015, Johannesburg	1910	"	"	22	"	"	49 502	1,423 000
Marico Landbouwk Ko op Vereeniging, Box 48, Zeerust, T P	1923	Yes	—	59	"	"	—	14 430
Rietkol Boeren Ko op Vereeniging, J H Cilliers, P O, Strydom, T P	1923	"	—	23	Trading	Requisites	—	243
South African Co op Produce Exchange, Ltd, Box 7, 185, Johannesburg	1922	No	Yes	246	Marketing and trading	General produce and requisites	2,230	35,310
Westelike Graan Boeren Ko op Vereeniging, Box 22, Malmesbury, C P	1912	Yes	—	571	"	"	—	—
Winburg Ko op Vereeniging, Box 33, Winburg, O I S	1926	"	—	38	"	"	—	—
Winterton Co op Agric Soc, John Gunn, Sec, Claymore, Grantleigh, via Winterton, Natal	1925	"	—	14	"	"	—	2 482
Heidelberg Standerton Co op Union, Ltd, Box 48, Johannesburg	—	No	Yes	160	Supply labour	Supply labour	1,240	—
Arcadia Dairy Livestock Co op Soc, Walton and Tatlam, Box 120, Ladysmith, Natal	1920	Yes	—	9	Supply dairy cattle	Supply labour	—	—
Bergville Dairy Livestock Co op Soc, G T Pennefather, Box 29, Bergville, Natal	1923	"	—	6	"	"	—	—

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Blauwkranz Co op Dairy Soc , W Struck, Sec , P O , Draycott, Natal	1924	Yes	—	9	Supply dairy cattle	Supply labour	£	£
Bloemvlei Dairy Livestock Co op Soc , A S Venter, Chairman, Bloemvlei, P O , Elliot, C P	1921	"	—	9	"	"	—	—
East London Co op Live stock Soc , 11, Lambart Road, East London	1921	"	—	13	"	"	—	—
Fortuna Ko op Suivel Vee Vereniging, Box 65, Bethal, T P	1924	"	Yes	11	"	"	—	—
Helpmakaar Co op Cow Circle, Box 112, Bethal, T P	1925	"	—	8	"	"	—	—
Kopjes Dairy and Fries Co op Soc , Box 49, Kopjes, O F S	1923	"	—	8	"	"	—	—
Oranje Melkboere Ko op , J L Coetzee, P O , Kakamas, District Kenhardt	1927	"	—	16	"	"	—	—
Oribi Flats Co op Cattle Soc , A Andreassen, Sec , P O , Oribi Flats, Natal	1926	"	—	8	"	"	—	—
Sandspruit Dairy Co op Soc , R S Rapson, Sec , Homecroft, Bergville, Natal	1924	"	—	8	"	"	—	—
Sundays River Dairy Live stock Co op Soc , H W D Hutton, Sec , "Haloran," P O , Selborne, C P	1921	"	—	10	"	"	—	—
Tonteldoos Ko op Vee en Zuivel Vereniging, Box 19, Dullstroom	1920	"	—	13	"	"	—	—
Upper Tugela Dairy Live stock Co op Soc , Box 38, Bergville, Natal	1920	"	—	15	"	"	—	—
Vastrap Melkboere Ko op , P G de Jager, Kakamas, District Kenhardt	1927	"	—	12	"	"	—	—
Vertrou Melkboere Ko op , P S Marais, Sec , Kakamas, District Kenhardt	1927	"	—	8	"	"	—	—
Farmers' Co-op Bacon Factory, Ltd , Box 1, Estcourt, Natal	—	No	Yes	663	Manufacture	Bacon factory	53,298	95,781
Fawn Less Co op Butchery, Ltd , W Ringelman, Sec., Fawn Less, Natal	1923	Yes	"	52	—	Butcheries	260	2 300
New Hanover Co-op Butchery, Ltd , A J. Peckham, Sec , New Hanover, Natal	1922	"	"	43	—	"	215	2,592
Winterton Farmers' Co-op Butchery, Ltd , John Gunn, Sec , Claymore, Grantleigh, Winterton, Natal	1926	"	"	59	—	"	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Central Co op Timber Union, Ltd., The Sec., Comm's Buildings, Pine Street, Greytown, Natal	1924	No	Yes	6	Marketing and trading	Timber, firewood, wattle bark, and requisites	570	44,500
Dalton Co op Timber Union, Ltd., A Graham, Sec., Dalton, Natal	1926	"	"	11	"	"	55	—
Fawn Leas Co op Timber Co., Ltd., W. Ringelmann Sec., Fawn Leas, Natal	1924	"	"	27	"	"	196	9,500
Greytown Co op Timber Union, Ltd., P.O. Box 51, Greytown, Natal	1924	"	"	18	"	"	133	—
Krantzkoop Co op Timber Union, Ltd., P.O. Box 8, Krantzkoop, Natal	1923	"	"	29	"	"	145	—
New Hanover Co op Timber Union Ltd., A J Peckham, Sec., New Hanover, Natal	1923	"	"	17	"	"	53	—
Union Co op Bark Milling Co., Ltd., Box 1, Greytown, Natal	1925	"	"	148	Manufacture and marketing	"	4,635	44,400
Wartburg Co-op Timber Union, Ltd., P.O. Box 30, Wartburg, Natal	1924	"	"	10	Marketing and trading	"	50	—
Barberton District Co op Tobacco Co., Ltd., P.O. Box 10, Barberton	1927	Yes	Yes	76	Marketing and trading	Tobacco and requisites	—	—
Die Kango Ko-op Tabakmestekappy, Bpkt., Box 46, Oudtshoorn, C.P.	1926	"	"	1,179	"	"	6,519	138,106
Die Sentrale Ko op Tabakmestekappy van Suid Afrika Bpkt., P.O. Box 69, Rustenburg	1926	"	"	3	"	"	—	—
Die Vaalrivier Ko op Tabakboere Vereniging, Box 91, Parys, O.F.S.	1921	"	—	393	"	"	—	—
Magaliesberg Ko op Tabakplanters Vereniging, P.O. Box 69, Rustenburg	1909	"	—	4,606	"	"	—	—
Piet Retief en Paulsmetersburg Ko-op Tabakplanters Vereniging, Box 104, Piet Retief	1926	"	—	326	"	"	—	—
Western Province Tobacco Growers' Co., Ltd., Box 8, Zunder Paarl	1912	No	Yes	297	Marketing	Turkish	23,652	102,000
De Helderberg Ko-op Wynmakery, Bpkt., Helderberg, C.P.	1907	No	Yes	25	Production, marketing, and trading	Wine and requisites	10,000	8,393

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Die Boven Ko-op Wyn makery, Bepkt, Bovenvallei, Wellington	1907	No	Yes	22	Production, marketing and trading	Wine and spirits	2	1
Drakenstein Co op Winery, Ltd, W. Wagener, Sec, P.O. Simondium, District Paarl	1906	"	"	8	"	"	212	1
Drostdy Co op Winery, Ltd, D.A. Viljoen, Sec, Tulbagh	1906	"	"	18	"	"	215	1
Ko-op Wynbouwers Vereen- iging van Zuid Afrika, Bepkt Box 33, Paarl	1918	"	"	3,086	"	"	1752	1
Montagu Co op Wines, Ltd, P O Box 6, Montagu, C.P.	1907	Yes	"	66	"	"	6,595	1
The Wellington Co op Winery, Ltd, P O, Wellin- ton, C.P.	1905	No	"	12	"	"	2,501	1
Boere Saamwerk, Bepkt, Box 723, Port Elizabeth	1920	No	Yes	4,339	Marketing and trading	Wool	246,7%	—
Die Transvaalse Skaapboers vereniging, Box 33, Belfast	1919	"	"	723	"	"	2	—
Farmers' Co op Wool and Produce Union, Ltd, Box 12, East London	1919	"	"	1,096	"	"	25,7%	—
Ko op Wolmaatskappy, Be- pkt, Box 33, Belfast, T.P.	1927	—	"	56	"	"	—	—
Wepener Ko op Landbou- Vereniging, Box 1, Wepener	1919	Yes	—	163	Marketing and trading	Maize, wool, and requisites	—	—
Charlestown and District Co op Soc, Ltd, Box 7,244, Johannesburg	1903	Yes	Yes	2,176	Consumers' co-op	Groceries, etc	43,272	28,25
Civil Service Co op Soc of Port Elizabeth, Ltd, Russell Road, Port Elizabeth	1906	"	"	947	"	"	2,924	28,204
Durban and District Co op Soc, Ltd., Box 992, Durban	1916	"	"	2,100	"	"	15,822	72,111
East Rand Co-op Stores, Ltd, Box 23, Boksburg North	1923	"	"	938	"	"	938	69,112
Kimberley Beaconsfield Co- op Soc, Ltd, Box 30 Kimberley	1919	"	"	1,027	"	"	10,107	25,471
" " " " " "	"	"	"	39	"	"	390	722
" " " " " "	"	"	"	1,037	"	"	7,397	55,426
Premier Mine Employees' Co- op Soc, Ltd, Box 102, Premier Mine	1908	"	"	550	"	"	100	123,331

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	O	D	E	F	G	H	I
Public Service Co op Distributing Depôt, Ltd, Box 84, Pretoria	1924	Yes	Yes	1,952	Consumers' co op	Groceries, etc	£ 653	£ 57,090
Randfontein Mines Co op Stores, Ltd, Box 53, Randfontein	1925	"	"	548	"	"	1,417	37 342
Salt River Co op Trading Soc, Ltd, 376, Albert Road, Salt River, C P	1895	"	"	1,051	"	"	5 595	15 200
South African Progressive Co op Trading Soc, Ltd, 77 Caledon St, Cape Town	1926	No	"	57	"	"	—	—

MISCELLANEOUS

Alexandria Co op Chicory Growers Soc, Box 8, Alexandria, C P	1926	Yes	—	93	Marketing and trading	Chicory and requisites	—	—
Sundays River Co op Apries, Ltd, N A van Breder Esq Sec, Dunbrody, via Addo, C P	1924	No	Yes	17	"	Honey and requisites	144	450
Weenen Farmers Co op Soc, Ltd, P O, Weenen, Natal	1915	"	"	68	"	Lucerne and requisites	2,000	0,119
Pikethburg Co op Graanboeren Brand Verschermings Maatschappij, Bepkt, J H Mostert, Sec, Hooftstraat Porterville	—	Yes	"	231	Insurance	—	2,910	—
Suid Afrikaanse Volstruisboer Co op, Bepkt, Box 105, Oudtshoorn	1926	"	"	798	Marketing and trading	Ostrich feathers and requisites	—	—
Northern Transvaal Nut Growers Co op Assoc, Ltd, P O Box 31, Naboomspruit, T P	1923	No	"	114	"	Pea nuts	1070	—
Umfolozu Co-op Sugar Planters, Ltd, Box 2, 178 Durban	1923	Yes	"	52	Manufacture and marketing	Sugar	5 300	62 000
Eshowe Co op Sugar Co, Ltd	1924	No	"	26	Marketing and trading	Sugar cane and requisites	1,550	—
"	"	"	—	332	Threshing society	—	—	—
"	"	Yes	"	102	"	—	1,413	—
"	"	"	"	60	"	—	—	—
"	"	"	"	"	"	—	—	—
"	"	"	"	"	"	—	—	—

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Die Kronellenboog Rivier Ko op, Skasphoop (Rassauwer) Vereeniging, V. J. Buisser, Sec., Box 27, Jagersfontein	1927	Yes	—	9 48	Supply stud sheep	—	£ —	£ —
Edenburg Ko op Stud Schaap Vereeniging, P.O. Box 7, Edenburg, O.F.S.	1924	"	—	7	"	—	—	—
Riet Rivier Kudders Skaap Ko op, Vereeniging, A. M. Spies, Sec., Boschrand, P.O., Austinspos, via Edenburg	1924	"	—	11	Supply flock sheep	—	—	—
Roodewal Ko op Vereeni- ging, D. J. Huidbrand, Sec., Boterfontein P.K. Paarde- kop, T.P.	1924	"	—	14	Supply sheep	—	—	—
Special Livestock Societies	—	"	—	1,477	Farming	Livestock and requisites	—	—

YEAR BOOK OF AGRICULTURAL CO-OPERATION

A	B	C	D	E	F	G	H	I
Public Service Co op Distributing Depot, Ltd., Box 84, Pretoria	1924	Yes	Yes	1,952	Consumers' co-op	Groceries, etc	£ 653	£ 57,080
Randfontein Mines Co op Stores, Ltd., Box 53, Randfontein	1925	"	"	548	"	"	1,417	37,342
Salt River Co op Trading Soc., Ltd., 378, Albert Road, Salt River, C P	1895	"	"	1,051	"	"	5,695	15,200
South African Progressive Co-op Trading Soc., Ltd., 77, Caledon St., Cape Town	1926	No	"	57	"	"	—	—

MISCELLANEOUS

Alexandria Co op Chicory Growers Soc., Box 8, Alexandria, C P	1926	Yes	—	93	Marketing and trading	Chicory and requisites	—	—
Sundays River Co op Apriaes, Ltd., N A van Breder Esq., Sec., Dunbrody, via Addo C P	1924	No	Yes	17	"	Honey and requisites	144	450
Weenen Farmers Co op Soc., Ltd., P O Weenen Natal	1915	"	"	68	"	Lucerne and requisites	2,000	9 119
Piketburg Co op Graanboeren Brand Verschermings Maatschappij, Bepkt., J H Mostert, Sec., Hoofstraat, Porterville	—	Yes	"	231	Insurance	—	2,910	—
Suid Afrikaanse Volstruushoer Co op Bepkt Box 105, Oudshoorn	1926	"	"	788	Marketing and trading	Ostrich feathers and requisites	—	—
Northern Transvaal Nut Growers Co op Assoc., Ltd., P O Box 31, Naboomspruit, T P	1923	No	"	114	"	Pea nuts	1,070	—
Umfolozi Co-op Sugar Planters, Ltd., Box 2, 178, Durban	1923	Yes	—	52	Manufacture and marketing	Sugar	5,300	62 000
Eshowe Co op Sugar Co., Ltd., W Austen, Sec., Mangelli St., Eshowe, Zululand	1921	No	"	26	Marketing and trading	Sugar cane and requisites	1,550	—
De Moot Dors Co op Vereeniging P K Heikpoort, T P	1926	Yes	—	332	Thrashing society	—	—	—
Johannesdale Co op Maatschappij, Bepkt., M J Mostert, Sec., Kronspruit P O, Bultfontein	1925	"	Yes	60	"	—	1,413	—
Olfantstroom Co op Dorschwerk, Box 31, Hendrina T P	1909	"	—	110	"	—	—	—
De Kaffir Rivier Co-op Stud Schaap Vereniging, L N Laurie Sec., Karreefontein P O, Edenburg, O F S	1922	"	—	7	Supply stud sheep	—	—	—

UNION OF SOUTH AFRICA

A	B	C	D	E	F	G	H	I
Die Kronsienlous D - 27				0	Supply stud	—	£	—
				48	sheep			—
tein								
Edenburg Ko op Stud Schaap	1924	..	—	7	..	—	—	—
Vereeniging, P O Box 7,								
Edenburg, O F S								
Riet Rivier Kudders Skaap	1924	..	—	11	Supply flock	—	—	—
Ko op Vereeniging, A M					sheep			
Spies, Sec, Boschrand P O								
Austinspos, via Edenburg								
Roodewal Ko op Vereen	1924	..	—	14	Supply sheep	—	—	—
iging, D J Hildbrand, Sec,								
Boterfontein P K Paarde								
kop, T P								
Special Livestock Societies	—	..	—	1,477	Farming	Livestock	—	—
						and		
						requisites		

INDIA

OPERATIONS OF AGRICULTURAL SOCIETIES DURING 1925-1926

- 1=Province
- 2, 3, 4, 5, 6=Class of Societies [(a)=limited, (b)=unlimited] (2) credit (3) purchase and purchase and sale (4) production (5) production and sale (6) other forms of co operation
- 7=Total number of societies
- 8=Number of members
- 9, 10=Loans made during the year to (9) individuals, (10) banks and societies
- 11, 12=Receipts from loans and deposits repaid during year by (11) individuals, (12) banks and societies
- 13, 14, 15=Loans due by (13) individuals, (14) of which overdue, (15) banks and societies
- 16, 17, 18=Loans and deposits received during year from (16) individuals, (17) central banks, (18) primary societies
- 19, 20=Province
- 21=Sales of goods to members
- 22=Purchase of members' products
- 23=Cost of management
- 24=Share capital paid up
- 25, 26, 27, 28=Loans and deposits held at end of year from (25) members, (26) non members, (27) societies, (28) provincial or central banks
- 29=Loans and deposits held at end of year from Government
- 30=Reserve fund
- 31=Working capital

OPERATIONS OF NON AGRICULTURAL SOCIETIES DURING 1925 1926

- 1=Province
- 2, 3, 4, 5, 6=Class of societies [(a)=limited, (b)=unlimited] (2) credit, (3) purchase and purchase and sale, (4) production (5) production and sale, (6) other forms of co-operation
- 7=Total number of societies
- 8=Number of members
- 9, 10=Loans made during the year to (9) individuals, (10) banks and societies
- 11, 12=Receipts from loans and deposits repaid during year by (11) individuals, (12) banks and societies
- 13, 14, 15=Loans due by (13) individuals (14) of which overdue (15) banks and societies
- 16, 17, 18=Loans and deposits received during year from (16) individuals (17) central banks, (18) primary societies
- 19, 20=Province
- 21=Sales of goods to members
- 22=Purchase of members' products
- 23=Cost of management
- 24=Share capital paid up
- 25, 26, 27, 28=Loans and deposits held at end of year from (25) members, (26) non members, (27) societies, (28) provincial or central banks
- 29=Loans and deposits held at end of year from Government

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF UNIONS DURING 1925 1926

- 1=Province.
- 2=Number of unions
- 3=Number of members
- 4=Amount of risk insured
- 5=Premium collected
- 6=Supplementary contributions collected
- 7=Percentage of column 6 on column 5 (one place of decimals)
- 8=Number of supervising staff maintained by unions

OPERATIONS OF CATTLE INSURANCE SOCIETIES DURING 1925 1926

- 1=Province
- 2=Number of societies
- 3=Number of members
- 4=Amount of risk insured
- 5=Premium collected
- 6=Supplementary contributions collected
- 7=Number of animals insured
- 8=Number of animals lost
- 9=Claims paid
- 10=Cost of management
- 11=Funds in hand at end of year
- 12=Amount of risk re insured
- 13=Amount of premium paid for re insurance

OPERATIONS OF CENTRAL RE INSURANCE SOCIETIES DURING 1925 1926

- 1=Province.
- 2=Number of re insurance societies
- 3=Number of affiliated societies
- 4=Proportion of risk of affiliated societies re insured
- 5=Premium collected
- 6=Supplementary contributions collected
- 7=Percentage of column 6 on column 5 (one place of decimals)
- 8=Number of supervising staff maintained by unions
- 9=Claims paid
- 10=Cost of management
- 11, 12=Funds in hand at end of year (11) general fund, (12) reserve fund
- 13=Government subscriptions, loans, etc

INDIA

NUMBER OF SOCIETIES BY PROVINCES 1925 1926

	1	2	3	4	5	6	7	8
Madras		42 3	32	365	10 178	1 386	11 971	28 3
Bombay		19 3	20	87	3 877	671	4 655	24 1
Bengal		46 7	99	6	11 639	1 032	12 776	27 4
Bihar and Orissa		34 0	59	199	0 608	354	7 220	21 2
United Provinces		45 4	72	2	5 899	263	6 236	13 7
Punjab		20 7	112	—	12 617	1 797	14 526	70 2
Burma		11 7	24	625	4 516	218	5 383	46 0
Central Provinces and Berar		13 9	37	80	4 090	60	4 257	30 6
Assam		7 6	17	—	853	47	947	12 5
North West Frontier Province		2 3	1	—	9	6	16	0 7
Coorg		0 2	1	11	193	13	216	109 0
Ajmer Merwara		0 5	7	2	456	95	590	116 0
Hyderabad Administered Area		0 1	—	—	—	6	6	6 0
Delhi		0 5	1	—	199	13	213	42 6
Total (British India)		245 2	462	1 377	61 194	5 963	69 016	28 1
Mysore		6 0	17	—	1 278	306	1 603	26 7
Baroda		2 1	5	—	658	68	731	34 6
Hyderabad		12 5	22	—	1 587	317	1 926	15 4
Bhopal		0 7	24	11	951	—	986	140 9
Gwalior		3 2	—	—	2 492	39	2 531	79 1
Indore		1 1	5	—	258	23	291	26 5
Kashmir		3 3	10	—	1 545	81	1 636	49 6
Travancore		4 0	1	18	1 071	233	1 323	33 1
Cochin		1 0	1	—	106	32	139	13 9
Total (Indian States)		33 9	85	29	9 946	1 106	11 166	3 9
Grand Total		279 1	567	1 406	71 140	7 069	60 182	28 7

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF UNIONS DURING 1925 1926

1=Province

2=Number of societies

3=Number of members

4=Amount of risk insured

5=Premium collected

6=Supplementary contributions collected

7=Number of animals insured

8=Number of animals lost

9=Claims paid

10=Cost of management

11=Funds in hand at end of year

12=Amount of risk re insured

13=Amount of premium paid for re insurance

OPERATIONS OF CATTLE INSURANCE SOCIETIES DURING 1925 1926

1=Province

2=Number of societies

3=Number of members

4=Amount of risk insured

5=Premium collected

6=Supplementary contributions collected

7=Number of animals insured

8=Number of animals lost

9=Claims paid

10=Cost of management

11=Funds in hand at end of year

12=Amount of risk re insured

13=Amount of premium paid for re insurance

OPERATIONS OF CENTRAL RE INSURANCE SOCIETIES DURING 1925 1926

1=Province

2=Number of re insurance societies

3=Number of affiliated societies

4=Proportion of risk of affiliated societies re insured

5=Amount of risk re insured

6=Premium collected

7, 8=Number of animals covered by affiliated societies (7) insured, (8) lost

9=Claims paid to affiliated societies

10=Cost of management

11, 12=Funds in hand at end of year (11) general fund, (12) reserve fund

13=Government subscriptions, loans, etc

INDIA

NUMBER OF SOCIETIES BY PROVINCES 1925 1926

1	2	3	4	5	6	7	8
Madras	423	32	365	10,178	1,396	11,971	283
Bombay	193	20	87	3,877	671	4,655	241
Bengal	467	99	6	11,639	1,032	12,778	274
Bihar and Orissa	340	59	199	6,608	354	7,220	212
United Provinces	454	72	2	5,899	263	6,236	137
Punjab	207	112	—	12,617	1,797	14,526	702
Burma	117	24	625	4,516	218	5,383	460
Central Provinces and Berar	139	37	80	4,090	50	4,257	308
Assam	76	17	—	883	47	947	125
North West Frontier Province	23	1	—	9	8	18	0.7
Coorg	92	1	11	193	13	218	109.0
Ajmer Merwara	05	7	2	488	93	590	118.0
Hyderabad Administered Area	0.1	—	—	—	8	8	8.0
Delhi	05	1	—	199	13	213	42.6
Total (British India)	2452	482	1,377	61,194	5,963	69,018	281
Mysore	60	17	—	1,278	308	1,603	267
Baroda	21	5	—	658	68	731	34.8
Hyderabad	125	22	—	1,587	317	1,926	15.4
Bhopal	07	24	11	951	—	986	140.9
Gwalior	32	—	—	2,492	39	2,531	79.1
Indore	11	6	—	258	28	291	26.5
Kashmir	33	10	—	1,545	81	1,636	40.6
Travancore	4.0	1	18	1,071	233	1,323	33.1
Cochin	10	1	—	106	32	139	13.9
Total (Indian States)	339	85	29	9,946	1,106	11,166	32.9
Grand Total	2791	567	1,406	71,140	7,069	80,182	287

YEAR BOOK OF AGRICULTURAL CO-OPERATION

NUMBER OF MEMBERS BY PROVINCES 1925-1926

1	2	3	4	5	6	7	8
Madras	423	13,012	9,617	548,568	197,121	745,689	17.6
Bombay	193	10,075	800	271,765	166,460	438,225	22.7
Bengal	467	16,233	212	316,760	129,831	446,591	9.6
Bihar and Orissa	340	9,554	8,451	177,136	21,262	198,398	5.8
United Provinces	454	11,670	41	144,384	14,335	158,719	3.5
Punjab	207	30,509	—	344,965	54,501	399,466	19.3
Burma	117	6,420	5,648	103,936	31,260	135,196	11.6
Central Provinces and Berar	139	78,416	5,064	61,647	7,576	69,223	5.0
Assam	76	1,200	—	30,927	8,460	45,387	6.0
North West Frontier Province	23	27	—	212	126	338	0.1
Coorg	02	206	116	9,125	1,518	10,643	53.2
Ajmer Merwara	05	1,659	137	10,020	5,289	15,309	30.8
Hyderabad Administered Area	01	—	—	—	1,889	1,889	18.9
Delhi	05	363	—	3,813	201	4,014	8.0
Total (British India)	245.2	178,374	30,080	2,029,258	639,629	2,668,887	10.9
Mysore	60	2,359	—	51,160	41,772	92,932	15.5
Baroda	21	1,129	—	17,806	5,673	23,479	11.3
Hyderabad	125	3,902	—	34,353	13,270	47,623	3.8
Bhopal	07	2,103	271	13,446	—	13,446	10.2
Gwalior	32	5,830	—	42,536	641	43,177	13.5
Indore	11	1,268	—	5,257	1,675	6,932	6.3
Kashmir	33	2,239	—	29,486	1,307	30,793	9.3
Travancore	40	726	845	95,030	19,095	115,025	28.8
Cochin	10	—	—	8,565	5,763	15,328	15.3
Total (Indian States)	33.9	19,556	1,118	298,641	90,297	388,938	11.5
Grand Total	279.1	197,930	31,205	2,327,899	730,126	3,058,025	11.4

INDIA

WORKING CAPITAL BY PROVINCES 1925-1926

	1	2	3	4	5	6	7	8	9	10	11
		R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)
Madras	42.3	15,332	4,707	4,852	42,762	1,769	39,040	5,173	112,555	4.1	112,555
Bombay	19.3	10,306	18,108	4,871	21,716	3,614	24,193	6,061	87,897	2.1	87,897
Bengal	46.7	9,901	5,499	1,252	25,172	62	26,819	6,134	74,925	2.1	74,925
Bihar and Orissa	34.0	3,209	1,032	232	18,628	34	15,147	2,722	41,754	1.0	41,754
United Provinces	45.4	4,700	323	332	5,439	27	5,004	2,991	11,811	1.0	11,811
Punjab	20.7	9,910	4,383	3,010	32,411	1,737	30,608	10,349	92,877	2.0	92,877
Burma	11.7	9,598	1,276	1,098	13,236	1,235	14,280	6,502	47,284	4.0	47,284
Central Provinces and Berar	13.0	2,920	474	2,664	19,239	19	13,200	4,780	42,257	2.0	42,257
Assam	7.6	428	514	174	992	20	1,294	488	3,515	1.0	3,515
North - Western Frontier Prov.	2.3	10	—	1	8	20	—	—	27	—	27
Coorg	0.2	187	16	11	113	5	130	119	67	0.1	67
Ajmer Merwara	0.5	580	100	75	1,204	44	1,622	603	4,221	1.0	4,221
Hyderabad Ad- ministered Area	0.1	118	100	7	—	—	44	8	23	0.1	23
Delhi	0.5	77	2	—	447	—	785	36	1,347	0.1	1,347
Total (British India)	245.2	67,185	36,534	19,199	181,367	8,690	172,171	45,015	530,967	2.1	530,967
Mysore	6.0	3,532	1,092	122	955	108	2,349	1,648	9,566	0.2	9,566
Baroda	2.1	286	549	132	874	171	1,243	543	3,738	0.1	3,738
Hyderabad	12.5	3,200	105	134	5,049	704	3,168	1,685	14,163	1.5	14,163
Bhopal	0.7	102	—	67	499	337	1	266	1,272	0.1	1,272
Gwalior	3.2	553	60	380	—	2,795	170	698	5,009	0.1	5,009
Indore	1.1	200	208	24	1,103	249	897	604	3,285	0.1	3,285
Cashmir	3.3	1,222	18	48	1,572	503	808	597	4,828	0.1	4,828
Travancore	4.0	1,134	107	40	479	183	322	116	2,380	0.1	2,380
Cochin	1.0	191	179	72	292	34	411	130	1,309	0.1	1,309
Total (Indian States)	33.9	10,880	2,327	1,019	10,823	6,208	9,429	6,286	45,972	2.2	45,972
Grand Total	279.1	78,065	38,861	20,218	192,190	12,894	181,600	51,301	576,939	2.3	576,939

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF PROVINCIAL

PROVINCIAL BANKS

1	2	3	4	5	6	7	8	9	10	11
	No	No	No	No	No	No	No	Rs	Rs	Rs
Madras	1	187	61	31	—	—	—	423,287	2,019,000	436,21
Bombay	1	821	574	18	—	—	556	3,400,000	11,775,633	3,330,00
Bengal	1	—	136	94	1	27	14	—	4,110,099	—
Bihar and Orissa	1	24	62	63	7	2	—	37,614	1,724,718	36 60
Punjab	1	—	7,180	101	6,976	88	15	—	1,009,930	—
Burma	1	242	2,488	8	2,433	33	9	—	7,239,031	—
Central Provs and Berar	1	18	2,188	35	—	—	—	5,255	2,689,782	4,86
Assam	1	30	31	14	—	16	2	—	113,869	—
Total (British India)	8	1,322	12,720	354	9,422	165	596	3,866,156	30,882,082	3,807,77
Total (previous year)	8	1,463	10,294	295	7,310	104	40	5,292,123	23,897,553	7,064 27
Mysore	1	356	563	6	465	02	—	—	176 073	—
Previous year	1	393	527	6	432	89	—	—	206,894	—
Grand total	9	1,678	13,283	360	9,887	257	596	3,866,156	31,058,155	3,807,77
Grand total (previous year)	9	1,858	10,821	301	7,742	193	40	5,292,123	24,104,447	7,064,27

CENTRAL BANKS

Madras	31	2,907	9,887	—	8,639	837	411	1,571,661	18,087,977	1,462,791
Bombay	19	5,479	3,201	20	2,945	180	56	728,595	41,323,798	622,487
Bengal	98	3,915	11,152	3	10,703	258	189	—	24,119,460	203
Bihar and Orissa	58	2,625	6,943	—	6,486	279	177	—	6,853,279	—
United Provinces	72	5,686	5,984	11	5,753	200	20	4,725	4,219,193	—
Punjab	111	2,751	20,578	154	10,603	767	54	329,551	19,228,003	321 430
Burma	23	1,653	2,037	1	2,027	7	2	3,300	9,729,050	110
Central Provs and Berar	30	72,035	4,165	—	4,016	27	77	98,434	8,644,905	99 723
Assam	16	454	685	—	676	6	3	276	415,443	520
N W Frontier Province	1	18	0	—	0	—	—	—	36,300	—
Ajmer Merwara	7	1,002	657	—	580	46	5	531,827	729,671	469,403
Delhi	1	20	343	—	337	6	—	—	423,524	—
Coorg	1	39	167	—	157	0	1	585	98,070	932

Total (Indian States)	84	9,825	8,712	4	8,111	423	151	1,010,005	6,470 500	473 940
Total (previous year)	79	9,257	7,547	1	7,138	269	135	339,381	5,868 997	317,021

Grand total	558	108,459	74,510	193	70 042	3,043	1,162	4,345,210	140 378,073	3,734,393
Grand total (previous year)	546	112,346	65 360	167	61,536	2,641	1,037	4,616 014	107,180,146	1,238 709

Bhopal	24	1,111	926	—	825	8	93	—	1,108,827	122 444
Gwalior	—	3,532	2,299	—	2,260	38	—	732,351	369,689	—
Indore	5	985	293	—	257	19	—	—	1,026 218	—
Kashmir	10	576	1,603	4	1,677	81	1	—	270 200	29 699
Travancore	1	278	448	—	376	62	10	28,053	80,693	—
Cochin	1	—	—	—	—	—	—	—	—	—

INDIA

AND CENTRAL BANKS 1925-1926

PROVINCIAL BANKS

12	13	14	15	16	17	18	19
Rs.	Rs	Rs	Rs	Rs	Rs	Rs	
4,307,566	183,394	6,110,347	1,539,510	—	53,003,247	—	Madras
9,094,875	—	8,054,101	—	41,751,507	11,553,355	—	Bombay
3,275,623	—	4,384,834	9,724,963	2,204,345	26,349,796	12,185	Bengal
1,683,473	32,546	3,084,598	4,936,933	17,448	8,372,254	—	Bihar and Orissa
353,118	—	910,500	4,067,570	—	710,788	—	Punjab
6,591,789	—	9,432,875	2,243,177	172,282	8,398,881	—	Burma
2,052,190	2,200	2,645,338	4,064,798	24,447	6,460,732	—	Central Provs. and Berar
61,072	—	193,655	23,763	181	49,096	—	Assam
28,323,005	218,140	34,816,248	26,600,719	44,170,210	114,898,149	12,185	Total (British India)
20,820,193	194,405	12,404,431	15,399,970	43,574,579	90,412,966	—	Total (previous year)
79,530	—	635,757	—	—	463,949	—	Mysore
108,647	—	572,061	—	150,423	142,383	—	Previous year
28,402,555	218,140	35,452,005	26,600,719	44,170,210	115,362,098	12,185	Grand total
20,928,840	194,405	32,976,492	15,399,970	43,725,002	90,555,349	—	Grand total (prev. year)

CENTRAL BANKS

15,201,984	564,108	33,626,878	4,456,480	5,577,168	45,375,833	—	Madras
40,267,375	709,076	12,670,110	19,415,379	6,341,966	23,731,861	81	Bombay
20,582,306	1,276	21,378,107	3,790,422	495,577	10,997,684	49,927	Bengal
4,372,514	—	14,998,070	4,313,435	145,704	5,472,473	17,382	Bihar and Orissa
4,047,498	14,232	6,183,067	141,665	476,184	2,115,132	506	United Provinces
12,957,003	207,250	32,220,247	9,334,194	2,813,065	—	—	
8,490,359	3,303	6,331,359	1,809,550	1,665,707	—	—	
7,159,302	40,362	13,461,969	2,443,780	550,741	—	—	
183,723	3,153	818,851	87,819	24,101	—	—	
10,125	—	26,175	—	800	—	—	
665,842	239,949	1,570,442	50,966	47,270	—	—	
248,636	—	733,092	—	261	—	—	
57,570	395	115,393	—	1,263	—	—	
29,413	781,133	470,945	—	5,699	930,303	—	Mysore
517,455	400	730,696	—	164,271	542,009	6,261	Baroda
635,920	1,584	5,267,801	243,645	62,781	1,947,865	—	Hyderabad
334,265	6,987	505,274	460,523	21,294	8,609	148	Bhopal
1,552,044	649,604	2,746,135	—	125,877	1,564,876	—	Gwalior
281,390	—	1,153,532	—	281,390	1,172,391	—	Indore
713,840	—	1,626,484	184,320	73,056	407,112	938	Kashmir
81,199	38,727	484,650	—	10,189	367,763	—	Travancore
177,165	—	318,356	8,556	34,553	193,659	2,135	Cochin
4,322,691	1,478,435	13,307,893	897,044	779,412	7,124,577	9,482	Total (Indian States)
4,845,116	781,412	10,342,039	693,248	449,880	4,646,384	13,240	Total (previous year)
118,586,930	3,281,533	157,453,253	46,790,734	18,919,219	148,046,077	299,595	Grand total
89,064,831	2,609,978	132,657,487	32,891,807	13,940,170	110,833,686	518,887	Grand total (prev. year)

YEAR BOOK OF AGRICULTURAL CO OPERATION

OPERATIONS OF PROVINCIAL

PROVINCIAL BANKS

1	2	3	4	5	6	7	8	9	10	11
	No	No	No	No	No	No	No	Rs	Rs	Rs
Madras	1	187	61	31	—	—	—	423,287	2,019,000	438,24
Bombay	1	821	574	18	—	—	556	3,400,000	11,775,633	3,330,000
Bengal	1	—	136	94	1	27	14	—	4,110,090	—
Bihar and Orissa	1	24	62	53	7	2	—	37,614	1,724,718	36,661
Punjab	1	—	7,180	101	6,976	88	15	—	1,009,930	—
Burma	1	242	2,488	8	2,438	33	9	—	7,239,051	—
Central Provs and Berar	1	18	2,188	35	—	—	—	5,255	2,889,782	4,861
Assam	1	30	31	14	—	15	2	—	113,869	—
Total (British India)	8	1,322	12,720	354	9,422	165	596	3,866,156	30,882,082	3,807,774
Total (previous year)	8	1,463	10,294	295	7,310	104	40	5,292,123	23,807,553	7,064,275
Mysore	1	356	563	6	465	92	—	—	176,073	—
Previous year	1	395	527	6	432	89	—	—	206,894	—
Grand total	9	1,678	13,283	360	9,887	257	596	3,866,156	31,058,155	3,807,772
Grand total (previous year)	9	1,858	10,821	301	7,742	193	40	5,292,123	24,104,447	7,064,279

CENTRAL BANKS

Madras	31	2,907	9,887	—	8,639	837	411	1,571,861	18,087,977	1,462,791
Bombay	19	6,479	3,201	20	2,915	189	55	728,595	41,323,788	822,487
Bengal	98	3,945	11,152	3	10,703	256	189	—	24,119,400	—
Bihar and Orissa	58	2,524	6,943	—	6,486	279	177	—	9,853,270	—
United Provinces	72	5,686	5,984	11	5,753	200	20	4,725	4,219,193	2,814
Punjab	111	2,751	20,578	154	19,603	767	54	329,551	10,223,093	321,430
Burma	23	1,653	2,037	1	2,027	7	2	3,300	9,729,050	119
Central Provs and Berar	36	72,055	4,155	—	4,016	27	77	98,434	8,644,005	97,723
Assam	16	454	685	—	676	6	3	276	415,443	520
N W Frontier Province	1	18	9	—	9	—	—	—	36,300	—
Ajmer Merwara	7	1,002	657	—	580	46	5	531,827	728,571	469,403
Delhi	1	29	343	—	337	6	—	—	423,624	—
Coorg	1	39	167	—	167	9	1	685	98,070	932

Bhopal	24	1,177	926	—	825	8	93	—	—	122,494
Gwalior	—	3,532	2,298	—	2,260	38	—	732,351	2,198,627	—
Indore	5	985	283	—	257	19	—	—	369,689	—
Kashmir	10	576	1,663	4	1,577	81	1	—	1,026,218	—
Travancore	1	278	448	—	376	62	16	29,959	176,200	29,699
Cochin	1	—	—	—	—	—	—	—	86,093	—
Total (Indian States)	84	9,825	8,712	4	8,111	423	157	1,076,065	6,470,500	453,860
Total (previous year)	79	9,257	7,547	1	7,138	269	135	339,381	5,868,997	317,025
Grand total	538	108,459	74,510	183	70,012	3,043	1,152	4,315,219	140,378,073	2,734,306
Grand total (previous year)	546	112,340	65,360	157	61,536	2,641	1,057	4,816,014	107,180,148	6,238,799

AND CENTRAL BANKS 1925-1926

12	13	14	15
Rs.	Rs.	Rs.	Rs.
4,307,566	183,394	6,110,317	1,539,510
9,991,875	—	8,054,101	—
3,275,623	—	4,384,831	9,724,063
1,683,473	32,546	3,084,598	4,930,973
353,418	—	910,500	4,067,570
6,591,788	—	0,432,875	2,243,177
2,052,190	2,200	2,615,338	4,064,798
61,072	—	193,635	23,764
26,323,005	218,140	31,816,219	26,600,719
20,820,193	194,405	32,401,431	15,399,970
79,550	—	635,757	—
108,647	—	572,061	—
26,402,555	218,140	35,452,005	26,600,719
20,928,840	194,405	32,976,492	15,399,970

CENTRAL BANKS

15,201,984	564,103	33,626,878	4,456,480	5,577,108	45,377,66
40,267,375	709,076	12,670,110	19,415,379	6,341,966	23,731,764
20,562,306	1,276	21,378,107	3,790,422	495,577	10,977,644
4,372,514	—	14,993,070	4,313,435	145,701	5,472,474
4,047,499	14,232	6,183,667	141,665	476,184	2,415,424
12,957,003	207,250	32,230,217	9,384,191	2,813,065	37,177,742
8,490,359	3,305	6,331,359	1,899,550	1,665,707	4,279,792
7,159,302	40,362	13,461,969	2,443,780	550,741	8,821,926
183,723	3,155	818,851	87,819	24,101	259,898
10,125	—	26,175	—	800	100
665,842	229,919	1,579,442	50,966	47,270	1,766,311
248,636	—	733,092	—	261	678,870
57,570	345	115,793	—	1,263	36,728
114,264,239	1,603,093	141,143,399	45,873,690	18,139,807	140,011,500
81,218,837	1,827,569	122,315,448	32,199,559	15,490,290	106,187,302
29,413	781,131	476,915	—	5,699	930,303
517,455	409	739,696	—	164,271	542,009
635,920	1,584	5,267,801	243,615	62,781	1,917,865
334,265	6,947	505,274	460,523	21,294	8,609
1,532,644	619,601	2,746,135	—	125,877	1,564,876
291,399	—	1,153,552	—	291,399	1,172,381
713,849	—	1,628,484	181,399	73,056	497,112
81,199	38,727	491,659	—	10,189	367,763
177,165	—	318,356	8,656	31,855	193,659
4,322,691	1,475,435	13,309,893	897,044	779,412	7,134,577
4,943,116	791,412	10,342,639	693,248	419,899	4,616,334
118,586,930	3,281,533	157,453,253	46,799,731	18,919,219	148,916,077
89,061,831	2,698,974	132,657,487	32,891,807	13,949,179	110,833,636
299,593	—	—	—	—	—
518,857	—	—	—	—	—
Total (Indian States)					9,482
Total (previous year)					13,240
Grand total					299,593
Grand total (p.					518,857

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF PROVINCIAL AND

PROVINCIAL BANKS

	20	21	22	23	24	25	26	27
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Madras	—	53,190	592,470	194,145	3,126,867	—	—	9,261,207
Bombay	—	156,157	985,470	2,947,640	3,630,260	501,730	—	3,093,035
Bengal	—	—	608,425	670,978	1,587,192	—	—	4,429,826
Bihar and Orissa	—	17,424	340,000	33,845	1,043,536	—	—	3,099,317
Punjab	—	8,257	414,773	—	1,441,666	—	—	727,761
Burma	—	121,945	681,450	244,326	640,935	—	—	10,019,082
Central Prov and Berar	—	25,374	605,860	68,914	4,020,266	—	—	3,257,169
Assam	—	1,592	44,460	14,483	15,916	20,000	—	103,800
Total (British India)	—	383,939	4,322,898	4,174,331	15,106,738	521,730	—	24,891,267
Total (previous year)	—	348,988	3,726,020	5,868,399	8,325,020	637,840	—	29,116,600
Mysore	—	8,723	151,373	—	—	—	—	623,230
Previous year	—	5,647	147,960	28,750	—	—	—	457,427
Grand total	—	—	392,682	4,474,271	4,174,331	15,106,738	521,730	25,514,497
Grand total (prev year)	—	—	354,635	3,873,980	5,897,149	8,325,020	637,840	29,574,027

CENTRAL BANKS

Madras	—	170,914	4,023,256	4,514,663	6,390,061	—	—	23,602,808
Bombay	—	133,589	2,052,278	1,390,337	1,631,354	—	—	12,426,819
Bengal	—	339,882	2,957,706	339,381	4,937,151	—	—	15,386,868
Bihar and Orissa	144	358,269	1,478,848	207,523	3,312,847	24,218	—	11,592,051
United Provinces	—	257,183	2,196,381	324,738	309,608	20,000	—	4,629,533
Punjab	152,782	73,777	2,284,776	3,024,394	6,717,577	401,290	—	26,732,357
Burma	—	84,001	1,295,570	333,106	1,189,023	—	—	3,360,094
Central Prov and Berar	—	160,018	2,017,887	2,587,359	2,631,332	1,913	—	9,564,847
Assam	—	9,628	92,465	50,513	125,121	—	—	500,271
N.W. Frontier Province	—	—	5,250	800	—	20,000	—	100
Ajmer Merwara	111,489	11,894	241,721	44,785	27,073	44,229	—	1,527,001
Delhi	—	—	26,150	62	42,000	—	—	776,442
Coorg	—	478	12,870	2,363	—	800	—	106,561
Total (British India)	264,415	1,699,633	18,685,248	12,829,116	27,315,047	519,350	—	110,386,619
Total (previous year)	443,718	1,440,752	16,993,160	10,673,310	23,239,278	444,265	—	87,983,133
Mysore	—	13,332	380,357	21,212	32,566	—	—	1,061,300
Baroda	—	10,717	148,123	131,558	—	162,570	—	642,419
Hyderabad	—	28,610	978,977	96,327	939,922	594,477	—	2,993,625
Bhopal	—	8,701	72,788	67,567	—	288,042	—	514
Gwalior	—	96,655	528,239	379,611	—	2,798,847	—	1,000,000
Indore	—	13,684	135,260	—	—	248,452	—	806,836
Kashmir	—	14,862	223,800	47,600	128,171	503,470	—	8,000,000
Travancore	—	2,200	30,600	39,823	—	182,737	—	307,023
Cochin	—	188	25,670	52,386	—	25,000	—	301,163
Total (Indian States)	—	189,039	2,629,774	836,114	1,100,659	4,803,584	—	7,231,592
Total (previous year)	—	165,077	2,247,272	624,330	915,694	3,252,496	—	5,921,975
Grand total	2,644,415	1,888,672	21,275,022	13,665,230	28,416,606	5,322,934	—	117,618,211
Grand total (prev year)	443,718	1,605,829	18,910,432	11,297,640	26,155,072	3,696,761	—	93,905,108

* Working capital is taken to be

INDIA

CENTRAL BANKS 1925-1926—Continued

PROVINCIAL BANKS

28	29*	30	31	32	33	34	35
Rs	Rs	Rs	Per Cent.	Per Cent	Per Cent	Rs	
630,453	13,805,142	+ 191,838	9	2 to 5	7 to 7½	—	Madras
413,354	12,051,489	+ 104,345	8	4 to 6½	6½ to 8	—	Bombay
144,109	7,530,530	+ 145,645	6½	3 to 6½	7 and 7½	698,425	Bengal
200,360	4,717,158	+ 40,208	6	2 to 7	7 to 8	860,000	Bihar and Orissa
—	2,584,200	+ 11,327	—	6	7	331,227	Punjab
853,349	12,419,142	—	6	7½	10	1,250	Burma
337,207	8,259,418	+ 62,014	6	2 to 8	7 to 7½	2,850	Central Prov. and Berar
4,136	202,855	+ 4,929	6½ and 8	4 to 8	8½ to 11	44,450	Assam
2,582,968	61,599,932	+ 560,306	—	—	—	1,938,202	Total (British India)
1,999,866	49,673,745	+ 593,357	—	—	—	2,386,220	Total (previous year)
40,932	821,532	+ 20,782	6½ to 7½	7	9½	81,926	Mysore
88,593	722,730	+ 15,292	7 to 7½	—	9 to 12	180,240	Previous year
2,629,900	62,421,404	+ 581,088	—	—	—	2,020,128	Grand total
2,088,459	50,396,475	+ 610,649	—	—	—	2,546,460	Grand total (prev. year)

CENTRAL BANKS

1,126,180	39,748,076	+ 723,111	9	2 to 7½	7 to 8½	775,635	Madras
337,969	17,841,757	+ 264,313	6 and 7	2 to 7½	8	—	Bombay
1,320,278	24,941,460	+ 482,934	8½	8	11	2,861,457	Bengal
628,447	17,244,634	+ 351,931	6½ and 9½	8	12½	1,132,392	Bihar and Orissa
1,162,029	8,649,179	+ 347,293	7	7	12	2,449,340	United Provinces
1,341,294	40,501,688	+ 492,828	8	7½	9	1,530,710	Punjab
324,571	6,602,444	+ 129,191	8	9	10	—	Burma
1,866,330	18,669,608	+ 413,778	6 and 7	4 to 7½	9 to 12	3,363	Central Prov. and Berar
28,317	895,687	+ 20,621	7½ and 12½	5½ to 9	10½ and 11	94,337	Assam
—	26,150	— 18	—	6	8	100,000	N W Frontier Province
226,891	2,111,700	+ 29,447	8	6 to 7	9	—	Ajmer Merwara
9,538	854,180	+ 8,985	8	7	9	—	Delhi
507	123,101	+ 1,587	5	6½	8½	—	Coorg
8,372,353	178,108,663	+ 3,266,001	—	—	—	8,047,234	Total (British India)
7,029,890	148,003,136	+ 2,819,566	—	—	—	8,282,026	Total (previous year)
212,067	1,708,192	+ 58,388	6½ and 7½	7½	7½ to 11	86,439	Mysore
52,006	1,136,676	+ 18,813	7	4½ to 6	7½	92,132	Baroda
247,661	5,850,989	+ 126,818	10	6 to 8	9	3,521,023	Hyderabad
69,397	498,308	+ 111,777	10	—	6 and 9	157,342	Bhopal
275,080	4,151,493	+ 84,012	9	6	12	—	Gwalior
137,792	1,418,040	+ 31,153	9 to 12	6	9	—	Indore
93,334	1,856,318	+ 35,691	10	6 to 7½	9	639,800	Kashmir
12,978	579,161	+ 8,792	9	6 to 7½	8½ and 8½	152,600	Travancore
21,256	425,315	+ 10,450	—	—	—	—	Cochin
1,122,771	17,624,494	+ 485,894	—	—	—	4,649,336	Total (Indian States)
911,617	13,873,390	+ 442,400	—	—	—	2,872,577	Total (previous year)
9,493,124	193,733,157	+ 3,751,893	—	—	—	13,596,570	Grand total
7,941,607	161,936,526	+ 3,261,966	—	—	—	1,154,603	Grand total (prev. year)

the total of columns 23 28

INDIA

SOCIETIES DURING 1925-1926

11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,096,723	66,836	35,116,401	10,842,813	74,340	1,201,599	13,663,818	379,174	Madras
20,950,650	308,689	28,218,431	4,594,895	219,454	5,827,000	14,647,580	300,741	Bombay
8,340,483	1,695,512	21,172,149	5,112,973	590,046	1,386,140	0,843,182	112,616	Bengal
3,615,147	32,935	13,804,037	2,425,417	11,276	261,687	5,134,264	1,726	Bihar and Orissa
3,931,137	385,125	7,040,698	2,211,957	159,200	102,787	3,759,342	204	United Provinces
12,400,233	1,478,833	38,668,139	2,964,672	2,091,522	3,241,796	12,781,214	243,381	Punjab
6,714,459	1,903,017	19,750,414	489,037	319,162	573,012	4,811,138	223,155	Burma
4,686,140	90,414	13,237,959	4,670,394	2,438,844	248,576	5,542,537	—	Central Provinces and Berar
346,598	2,476	1,254,938	263,883	91,584	99,294	398,285	3,761	Assam
510	—	8,658	—	—	—	8,600	300	North West Frontier Province
151,789	177	367,217	98,651	7,488	6,154	81,840	1,787	Coorg
97,568	14,256	1,654,877	17,817	8,926	61,898	166,847	30,305	Ajmer Merwara
112,705	69	467,185	60,343	21	8,388	210,775	—	Delhi
74,444,232	6,178,339	180,761,103	33,752,852	6,011,863	13,018,311	71,049,422	1,207,040	Total (British India)
63,601,530	4,313,399	158,521,930	29,043,822	5,133,326	9,823,343	61,624,723	1,355,439	Total (previous year)
897,254	—	2,342,900	874,108	—	150,048	198,632	880	Mysore
1,351,290	225,718	1,706,925	256,493	0,266	430,574	898,574	—	Baroda
245,720	57,350	5,177,182	—	159,846	8,224	607,059	737	Hyderabad
342,459	—	627,895	414,359	—	—	409,011	—	Bhopal
1,253,722	9,413	3,010,643	645,269	—	22,920	2,027,429	—	Gwalior
269,008	—	1,702,584	—	—	4,861	358,641	—	Indore
337,265	11,499	2,448,464	295,616	17,652	25,973	788,728	—	Kashmir
757,568	527	1,263,393	25,166	290	11,888	102,942	2,725	Travancore
315,316	—	266,747	96,532	—	71,170	69,827	781	Kochin
5,769,608	304,507	18,636,733	2,607,635	187,054	725,658	5,460,843	5,123	Total (Indian States)
4,486,549	198,771	14,350,126	2,392,614	144,446	524,016	4,139,030	5,831	Total (previous year)
60,213,840	6,482,846	199,397,836	36,360,487	6,198,917	13,743,969	76,510,265	1,302,163	Grand total
68,088,079	4,512,170	172,872,056	32,336,466	5,277,772	10,347,359	65,763,753	1,361,270	Grand total (previous year)

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF AGRICULTURAL

20 21 22 23 24 25 26 27 28

	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Madras ..	195,527	8,601	291,301	5,214,397	712,346	1,061,280	69,495	30,647,01
Bombay	318,267	1,514,420	471,445	1,466,672	6,930,626	3,803,268	275,211	15,851,95
Bengal	1,493,765	1,082,631	422,261	2,309,443	1,209,217	1,213,861	127,748	18,003,77
Bihar and Orissa	22,705	2,819	123,076	735,692	336,618	190,404	7,702	13,294,10
United Provinces	5,036	2,076	129,507	1,098,218	84,887	108,612	5,701	4,933,22
Punjab	2,472,299	3,951,775	320,882	6,063,381	2,480,033	2,060,033	464,126	23,019,71
Burma	120,177	46,745	518,668	4,115,583	606,933	134,492	470,611	10,990,93
Central Provinces and Berar	28,740	3,126	15,308	51,035	316,538	196,911	1,924	12,545,33
Assam	—	—	15,978	55,635	142,280	110,489	59,496	836,93
North-West Frontier Province	—	—	—	678	—	—	—	8,60
Coorg	—	—	11,320	129,793	12,874	23,199	8,233	100,83
Ajmer Merwara	—	51	12,546	251,872	14,107	40,536	24,163	1,072,91
Delhi	—	—	1,266	45,207	1,337	8,306	—	399,65
Total (British India)	4,656,516	6,712,174	2,435,557	22,433,606	12,847,796	8,951,391	1,514,690	131,713,06
Total (previous year)	4,566,108	6,010,514	2,024,260	19,600,853	10,832,024	8,303,270	1,397,182	112,615,13
Mysore	24,108	18,153	21,913	1,004,037	148,570	83,802	—	802,21
Baroda	12,716	6,386	32,756	45,167	325,352	401,015	—	850,698
Hyderabad	—	—	18,601	1,443,039	9,536	18,503	5,727	3,699,05
Bhopal	114	—	—	29,259	28	—	—	499,393
Gwalior	—	—	23,527	411,694	66,646	264	—	—
Indore	—	—	1,562	—	53,197	—	—	1,162,967
Kashmir	—	—	17,457	699,837	16,858	6,787	272	1,358,013
Travancore	3,078	—	33,761	804,956	71,189	15,153	—	363,172
Kochin	—	12	9,740	32,717	110,791	45,347	2,203	190,371
Total (Indian States)	40,018	21,551	159,317	4,740,715	802,167	570,873	8,202	8,937,823
Total (previous year)	33,944	44,666	100,420	3,336,862	562,184	485,244	5,093	7,466,161
Grand total	4,696,534	6,736,725	2,594,874	27,179,322	13,649,963	9,522,264	1,522,702	140,651,785
Grand total (previous year)	4,600,052	5,055,080	2,124,680	22,937,715	11,394,208	8,788,514	1,402,275	120,081,283

* Working capital is taken to

INDIA

SOCIETIES DURING 1925-1926—Continued

29	30	31*	32	33	34	35	36
Rs	Rs	Rs.					
725,955	2,314,964	40,745,454	+ 2				
131,513	3,016,956	31,476,171	+				
41,246	3,818,512	26,723,754	+				
114	1,699,816	16,254,536	+				
—	1,711,577	8,842,305	+				
993,231	8,810,321	43,890,840	+ 1				
1,153,664	4,898,587	22,380,829	+ 529,714	—	10	15	10000
16,710	2,530,025	15,664,502	+ 400,852	12	10	12 and 15	Burma
—	325,611	1,530,443	+ 66,761	—	—	—	Central Provinces and Berar
—	—	9,278	+ 111	—	8	12½	Assam
3,575	111,785	390,297	+ 27,612	10	6½ and 8½	12½	North West Frontier Province
—	335,012	1,738,004	+ 66,227	6 to 10	9	12	Coorg
—	25,997	480,503	+ 15,204	—	9	12½	Ajmer Merwara
							Delhi
3,066,008	29,605,163	210,137,516	+ 7,399,118	—	—	—	Total (British India)
2,487,375	25,503,441	180,730,277	+ 6,470,920	—	—	—	Total (previous year)
73,225	543,144	2,754,990	+ 125,952	—	—	—	Mysore
8,625	454,855	2,035,712	+ 61,359	—	6 to 7½	9½	Baroda
464	1,330,548	6,506,874	+ 203,028	—	9	12½	Hyderabad
48,845	196,296	773,821	+ 39,731	—	9	12	Bhopal
—	413,850	892,484	+ 133,505	—	12	15	Gwalior
1,111	443,935	1,600,250	+ 99,767	—	9	12 to 15	Indore
—	487,000	2,838,767	+ 147,217	—	9	12½	Kashmir
—	75,111	1,331,593	+ 71,315	7½	8½	10½	Travancore
—	73,060	454,489	+ 18,685	—	6 to 9	9½ to 12½	Kochin
132,270	4,016,929	19,208,980	+ 900,590	—	—	—	Total (Indian States)
100,805	3,377,366	15,333,705	+ 772,555	—	—	—	Total (previous year)
3,198,278	33,622,092	229,346,496	+ 8,299,708	—	—	—	Grand total
2,588,180	28,880,807	196,072,982	+ 7,243,475	—	—	—	Grand total (previous year)

be the total of columns 24 30

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF NON-AGRICULTURAL

1	2	3	4	5	6	7	8	9	10
	No.	No.	No.	No.	No.	No.	No.	No.	Rs.
Madras	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	14,225,677	243,562
Bombay	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	20,464,232	1,830,791
Bengal	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	13,229,497	680,283
Bihar and Orissa	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	1,448,010	239
United Provinces	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	1,164,312	13,663
Punjab	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	2,553,442	800,347
Burma	(a) .	(b) .	(c) .	(d) .	(e) .	(f) .	(g) .	4,649,833	763,688
Central Provinces and Berar	(a) 12	(b) 9	(c) —	(d) 1	(e) 1	(f) 50	(g) 7,576	631,742	86,544
Assam	(a) 26	(b) 16	(c) —	(d) 1	(e) —	(f) 47	(g) 8,460	440,469	11,100
N W Frontier Province	(a) 31	(b) 1	(c) —	(d) —	(e) 5	(f) 6	(g) 126	3,543	900
Coorg	(a) 1	(b) 1	(c) —	(d) —	(e) —	(f) 13	(g) 1,618	81,307	1,200
Ajmer Merwara	(a) 11	(b) 1	(c) —	(d) —	(e) 16	(f) 93	(g) 5,259	260,768	60,063
Hyderabad Admnist Area	(a) 45	(b) 12	(c) —	(d) —	(e) —	(f) —	(g) —	—	—
Delhi	(a) 21	(b) 4	(c) —	(d) —	(e) 1	(f) 8	(g) 1,889	208,865	6,708
	(b) 3	(a) 1	(c) —	(d) —	(e) 2	(f) 13	(g) 201	4,225	3,940

Total (British India)

Total (previous year)

Mysore	(a) 174	(b) 58	(c) —	(d) 13	(e) 3	(f) 305	(g) 41,773	4,453,084	—
Baroda	(a) 10	(b) 4	(c) —	(d) 46	(e) 1	(f) 68	(g) 5,873	317,377	166
Hyderabad	(a) 14	(b) 4	(c) —	(d) —	(e) —	(f) —	(g) —	—	—
	(b) 46	(a) 15	(c) —	(d) 26	(e) 6	(f) 317	(g) 13,270	1,028,181	126,429
Gwalior	(a) 174	(b) 94	(c) —	(d) —	(e) —	(f) 39	(g) 641	112,399	—
Indore	(a) 4	(b) 2	(c) —	(d) —	(e) 3	(f) 24	(g) 1,675	34,085	—
Kashmir	(a) 16	(b) 14	(c) —	(d) —	(e) —	(f) 81	(g) 1,307	101,591	1,158
Travancore	(a) 65	(b) 5	(c) —	(d) —	(e) 2	(f) 233	(g) 19,995	402,357	5,836
	(a) 127	(b) —	(c) —	(d) —	(e) —	(f) —	(g) —	—	—
Kochin	(b) 97	(a) —	(c) —	(d) —	(e) —	(f) 32	(g) 5,763	389,427	—
	(b) 32	(a) —	(c) —	(d) —	(e) —	(f) —	(g) —	—	—
Total (Indian States)	(a) 495	(b) 98	(c) —	(d) 13	(e) 13	(f) 1,106	(g) 90,297	6,058,501	133,609
Total (previous year)	(a) 276	(b) 88	(c) 1	(d) 72	(e) 72	(f) 735	(g) 58,938	5,673,586	134,700
	(b) 132	(a) 77	(c) —	(d) 47	(e) 4	(f) —	(g) —	—	—
Grand total	(a) 495	(b) 98	(c) —	(d) 13	(e) 13	(f) 1,106	(g) 90,297	6,058,501	133,609
Grand total (year)	(a) 276	(b) 88	(c) 1	(d) 72	(e) 72	(f) 735	(g) 58,938	5,673,586	134,700
	(b) 132	(a) 77	(c) —	(d) 47	(e) 4	(f) —	(g) —	—	—
Grand total	(a) 495	(b) 98	(c) —	(d) 13	(e) 13	(f) 1,106	(g) 90,297	6,058,501	133,609
Grand total (year)	(a) 276	(b) 88	(c) 1	(d) 72	(e) 72	(f) 735	(g) 58,938	5,673,586	134,700
	(b) 132	(a) 77	(c) —	(d) 47	(e) 4	(f) —	(g) —	—	—

* Term "Loans overdue" means loans due for payment which have not been

INDIA

SOCIETIES DURING 1925-1926—Continued

11	12	13	14*	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,147,710	394,795	16,161,603	2,760,315	149,733	11,565,872	4,230,101	442,893	Madras
1,402,923	1,806,024	16,239,225	1,413,036	582,336	12,276,032	5,909,473	1,128,331	Bombay
10,600,124	404,752	18,158,931	1,141,206	668,505	671,644	676,048	244,317	Bengal
1,617,077	123,624	2,006,245	424,755	7,743	714,438	676,517	1,400	Bihar and Orissa
1,030,858	15,838	1,176,429	100,813	7,089	613,962	205,011	1,829	United Provinces
3,114,477	437,813	3,503,994	111,254	602,268	2,216,551	1,144,050	99,548	Punjab
4,293,374	753,621	4,961,468	69,408	312,842	2,121,620	727,928	248,086	Burma
500,807	79,970	499,615	11,814	56,389	480,901	34,509	1,500	Central Provinces and Berar
372,520	27,161	799,524	61,016	108,020	321,622	12,300	14,129	Assam
832	300	2,713	—	600	899	—	—	N.W. Frontier Prov.
68,505	4,203	66,144	18,337	2,203	4,827	17,800	—	Coorg
100,226	35,577	274,940	11,396	43,636	124,989	160,028	1,033	Ajmer-Merwara
216,558	10,006	248,785	—	8,507	103,515	—	13,601	Hyderabad Ad. Area
4,481	3,914	0,085	2,185	760	2,564	2,815	—	Delhi
35,560,452	4,097,628	64,098,687	6,155,565	2,448,631	31,312,438	13,797,570	2,196,777	Total (British India)
43,493,166	4,473,519	50,683,723	5,084,533	2,430,573	32,257,232	11,372,448	2,975,125	Total (previous year)
4,174,076	—	3,876,403	693,124	—	2,512,000	8,675	3,772	Mysore
362,122	449,206	338,517	28,132	3,201	481,087	94,116	—	Baroda
825,592	33,504	1,283,384	—	167,853	183,553	243,111	18,250	Hyderabad
72,780	626	101,297	16,603	—	1,257	106,016	—	Gwalior
183,948	129,299	216,817	—	—	232,207	20,698	—	Indore
64,600	19	121,892	14,264	1,245	1,115	100,470	—	Kashmir
318,047	2,253	437,699	86,475	5,538	133,074	67,726	6,075	Travancore
357,789	—	293,703	68,242	—	137,944	39,468	10,749	Kochin
6,360,954	616,801	6,671,704	910,840	177,837	3,652,239	680,573	38,846	Total (Indian States)
5,557,404	570,381	5,368,576	631,301	100,547	2,982,588	484,221	25,038	Total (previous year)
41,921,406	4,714,429	50,770,301	5,066,405	2,626,468	34,994,675	14,476,143	2,235,623	Grand total
49,020,560	5,043,530	56,052,599	5,733,834	2,831,120	35,239,820	11,826,669	3,000,163	Grand total (previous year)

paid and for which extension has not been granted by a competent authority.

YEAR BOOK OF AGRICULTURAL CO OPERATION

OPERATIONS OF NON AGRICULTURAL

20	21	22	23	24	25	26	27	28
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Madras	2 454 680	43 518	376 657					
Bombay	926 75	472 106	400 709					
Bengal	643 189	53 920	208 318					
Bihar and Orissa	917 809	874 719	95 340					
United Provinces	61 190	2 712	27 653					
Punjab	627 733	68 301	94 468					
Burma	210 047	164 841	172 217					
Central Provinces and Berar	353 534	—	15 076					
Assam	3 50 096	—	26 596	235 008	371 497	489 864	40 345	13 150
North West Frontier Province	1 273	—	—	3 887	—	—	—	—
Coorg	4 16	—	2 800	44 488	3 673	0 052	398	12 25
Ajmer Merwara	628 393	500 966	10 414	95 867	85 734	53 770	0 484	104 160
Hyderabad Administered Area	62 578	—	7 303	118 118	100 093	43 714	6,888	—
Delhi	3 836	2 300	42	5 147	1 213	271	—	5 000
Total (British India)	7 179 282	2 797 458	1 438 497	21 737 790	23 686 118	17 941 02	681 216	7 31 541
Total (previous year)	7 468 724	2 820 951	1 471 625	18 701 264	19 218 785	14 097 341	681 481	6 660 618
Mysore	1 026 882	6 00 999	78 230	1 996 408	940 505	580 608	100 741	20 410
Baroda	54 717	—	10 448	93 114	203 209	199 566	—	50 900
Hyderabad	249 429	—	27 908	837 453	95 551	155 677	3 316	409 556
Gwalior	—	—	375	13 324	2 437	800	—	—
Indore	10 667	7 734	2 837	64 402	155 366	—	24 128	—
Kashmir	—	—	592	27 800	732	1,710	—	86 153
Travancore	153 30	320	18 605	292 666	35 840	—	—	114 109
Kochin	621	—	7 895	133 179	67 93	64 709	16 839	101 84
Total (Indian States)	1 405 645	685 053	136 686	3 458 374	1 573 972	1 003 060	174 054	785 040
Total (previous year)	1 118 549	870 803	121 539	2 855 810	1 417 15	873 440	52 777	510 000
Grand total	8 6 4 927	3 480 511	1 585 383	25 196 164	25 210 090	18 944 087	855 2 0	8 016 593
Grand total (previous year)	8 587 273	3 691 754	1,516 064	21 647 074	20 835 912	14 970 781	734 238	7 170 674

* Working capital is taken to

INDIA

SOCIETIES DURING 1925 1926—Continued

29	30	31*	32	33	34	35	36
Rs	Rs	Rs	Rs	Per Cent	Per Cent	Per Cent	
—	—	—	—	—	—	—	Madras
—	—	—	—	—	—	—	Bombay
—	—	—	—	—	—	—	Bengal
—	—	—	—	—	—	—	Bihar and Orissa
—	—	—	—	—	—	—	United Provinces
—	—	—	—	—	—	—	Punjab
—	—	—	—	—	—	—	Burma
—	—	—	—	—	—	—	Central Provinces and Berar
—	—	—	—	—	—	—	Assam
—	—	—	—	—	—	9 and 9½	North West Frontier Province
400	6 29	3 998	+ 4 397	10	6½ and 8½	12½	Coorg
—	41 224	387 248	+ 12 104	4 to 10	9	12	Ajmer Merwara
—	7 723	276 536	+ 12 826	—	—	—	Hyderabad Adminis-tered Area
—	421	12 278	- 543	6½	9	12½	Delhi
4 488 00	4 454 872	80 221 924	+ 3 065 870	—	—	—	Total (British India)
3 689 020	3 093 491	66 831 930	+ 2 611 578	—	—	—	Total (previous year)
94 989	844 938	4 581 014	+ 256 710	6½	9	9 to 12	Mysore
—	36 357	605 291	+ 17 618	6	4 to 7½	6½ and 9½	Baroda
169 568	107 406	1 807 587	+ 75 479	10	9	12	Hyderabad
—	8 917	25 478	+ 4 956	—	—	—	Gwalior
—	29 739	266 635	+ 11 364	6 to 9	6	6	Indore
—	16 439	132 700	+ 5 364	—	9	12½	Kashmir
—	26 643	487 753	+ 31 909	7½	7½ to 8½	10½	Travancore
8 960	35 717	469 960	+ 99 373	9	6 to 9	9½ to 1½	Kochin
273 510	1 099 156	8 317 175	+ 537 036	—	—	—	Total (Indian States)
196 911	833 548	6 091 699	+ 339 847	—	—	—	Total (previous year)
4,762 217	5 553 978	88 538 398	+ 3 597 856	—	—	—	Grand total
3 815 931	4 547 039	73 573 609	+ 2 951,375	—	—	—	Grand total (previous year)

be the total of columns 24-30

OPERATIONS OF UNIONS DURING 1925-1926

	1	2	3	4	5	6	7	8
	No	No	No	Rs	Rs	Per Cent	No	
Madras	365	8,617	613,345	50,934,870	245,070	0.5	372	
Bombay	87	800	64,844	10,050,291	39,625	0.4	68	
Bengal	6	212	7,533	312,524	1,869	0.6	4	
Bihar and Orissa	109	8,454	228,497	39,533,944	17,552	—	411	
United Provinces	2	41	1,018	82,660	—	—	—	
Burma	624	5,253	92,250	21,503,113	289,147	1.3	107	
Central Provinces and Berar	80	5,064	67,981	36,695,540	290,554	0.8	339	
Ajmer Merwara	2	137	2,737	477,870	2,302	0.6	4	
Coorg	11	116	6,674	278,370	23	—	—	
Total (British India)	1,376	29,694	1,082,979	159,770,171	686,142	0.6	1,307	
Total (previous year)	1,323	27,207	972,423	137,278,592	604,865	0.6	1,095	
Bhopal	11	271	4,040	243,936	3,222	0.7	—	
Travancore	18	845	84,407	1,424,828	8,504	0.6	15	
Total (Indian States)	29	1,116	88,447	1,668,764	11,726	0.7	15	
Total (previous year)*	11	254	3,760	243,819	1,664	1.4	—	
Grand total	1,405	30,810	1,171,426	161,438,935	897,868	0.6	1,322	
Grand total (previous year)	1,339	27,461	976,123	137,519,411	806,529	0.6	1,095	

* Figures for Bhopal only

OPERATIONS OF CATTLE INSURANCE SOCIETIES
DURING 1925-1926

	1	2	3	4	5	6	7	8	9	10	11	12	13
	No	No	Rs	Rs	Rs	No	No	Rs	Rs	Rs	Rs	Rs	Rs
Madras	3	41	—	—	—	—	—	—	16	42	—	—	—
Bombay	9	492	725	36	—	15	—	—	83	1,292	—	—	—
Burma	393	5,407	36,125	1,438	—	803	23	1,018	132	37,238	14,895	614	—
Total	405	5,940	36,850	1,474	—	818	23	1,618	231	38,572	14,895	614	—
Total (previous year)	408	6,148	62,862	1,918	—	1,323	71	2,076	300	39,059	26,289	768	—

OPERATIONS OF CENTRAL RE-INSURANCE SOCIETIES
DURING 1925-1926

	1	2	3	4	5	6	7	8	9	10	11	12	13
	No	No	Rs	Rs	Rs	No	No	Rs	Rs	Rs	Rs	Rs	Rs
Burma	1	395	4	14,895	690	803	46	753	1,269	2,227	13,313	—	—
Total (previous year)	1	397	4	26,289	1,203	2,083	101	1,203	600	2,661	13,225	—	—

COLONIES AND OTHER TERRITORIES

BAHAMAS

A	B	C	D	E	F	G	H	I
Peoples' Associations ..	1924	Yes	—	900	Trading	Produce	£	£
							—	—

BARBADOS

A	B	C	D	E	F	G	H	I
Barbados Co op. Cotton Factory, Ltd	1905	Yes	No	280	Marketing	Sea Island cotton	£	£
Kingsland Co op Factory, Ltd	1916	No	3%	13	Production	Sugar and molasses	30,000	28,078
Barbados Sugar Industry Agricultural Bank	1907	—	Yes	—	Loans	—	80,000	—
Barbados Vaucluse, Ltd, St Thomas	1919	No	3%	9	Production	Sugar	60,000	45,259

CEYLON

A	B	C	D	E	F	G	H	I
Central Province, Kandy District ..	1913-23	Yes	Yes	1,689	Credit	—	£	£
Central Province, Matale District ..	1914-21	"	"	648	"	—	16,745	18,406
Central Province, Nuwara Eliya District	1913-25	"	"	376	"	—	2,961	3,322
Eastern Province, Batticaloa Dist.	1917-24	"	"	1,626	"	—	2,335	1,637
Eastern Province, Trincomalee Dist	1917-24	"	"	667	"	—	22,610	100,305
North Central Province, Anuradhapura District	1915-23	"	"	376	"	—	5,900	21,515
" " " " " "	"	"	"	1,662	"	—	2,597	9,289
" " " " " "	"	"	"	229	"	—	37,305	71,275
" " " " " "	"	"	"	98	"	—	1,833	2,115
" " " " " "	"	"	"	625	"	—	727	1,755
North-Western Province, Puttalam District	1918-23	"	"	794	"	—	3,533	4,187
Province of Sabaragamuwa, Kegalle District	1913-20	"	"	625	"	—	4,518	4,242
Province of Sabaragamuwa, Ratna	1918-21	"	"	615	"	—	3,276	1,863
" " " " " "	"	"	"	1,972	"	—	4,408	5,463
" " " " " "	"	"	"	2,614	"	—	3,775	4,098
" " " " " "	"	"	"	815	"	—	19,786	18,060
" " " " " "	"	"	"	3,204	"	—	4,560	5,247
Southern Province, Matara District	1912-23	"	"	3,491	"	—	27,787	26,425
Western Province, Colombo District	1913-23	"	"	4,347	"	—	46,044	5,155
Western Province, Kalutara District	1913-20	"	"		"	—	29,515	35,314

CYPRUS

A		B	C	D	E	F	G	H	I
								£	£
Arsos Co op Wine Making Society, 1924		Yes	Yes	17	Production and marketing	Wine	—	—	—
Ltd, Arsos, Limassol District									
Ay Therapon Co op Wine Making Soc., Ltd, Ay Therapon, Limassol District		1924	"	"	21	"	"	—	—
Kilani Co op Wine Making Society, 1924		"	"	15	"	"	"	—	—
Kilani, Limassol District									
Lophos Co op Wine Making Society, 1924		"	"	13	"	"	"	—	—
Ltd, Lophos, Limassol District									
Mandria Co op Wine Making Soc., Ltd, Mandria, Limassol District		1924	"	"	16	"	"	—	—
New Market Co op Soc., Ltd, Chiflikoudhia, Limassol		1924	"	"	10	"	Fruit and vegetables	—	—
Akacha Co op Credit Soc, Akacha, Nicosia District		1923	"	"	103	Credit	—	3,105	—
Akanthou Co op Credit Society, 1923		"	"	163	"	"	—	3,772	—
Akanthou, Famagusta District									
Anorthosis Co-op Credit Society, 1923		"	"	34	"	"	—	1,214	—
Argaki, Nicosia District									
Athienou Co op Credit Society, 1916		"	"	124	"	"	—	2,003	—
Athienou, Nicosia District									
Ay Andreas Co-op Credit Society, 1918		"	"	125	"	"	—	1,435	—
Rizokarpaso, Famagusta District									
Ay Epiphaniou Co op Credit Soc, 1923		"	"	95	"	"	—	1,802	—
Milea, Famagusta District									
Ay Berghios Co op Credit Soc, Ay Berghios, Famagusta District		1923	"	"	65	"	—	1,170	—
Chiflikoudhia Co op Credit Society, 1923		"	"	18	"	"	—	437	—
Chiflikoudhia, Limassol									
Delfera (Pano) Co op Credit Soc, 1923		"	"	23	"	"	—	459	—
Delfera, Nicosia District									
Dematona Co-op Credit Society, 1924		"	"	30	"	"	—	188	—
Kapouti, Nicosia District									
Pitychia Co op Credit Soc, Kato Zodia, Nicosia District		1923	"	"	50	"	—	428	—
Elpis Co op Credit Soc, Kathikas, Paphos District		1923	"	"	35	"	—	909	—
Gyposos Co-op Credit Soc, Gyposos, Famagusta District		1924	"	"	98	"	—	2,731	—
Kalokhorio Co op Credit Society, 1923		"	"	30	"	"	—	536	—
Kalokhorio, Limassol District									
Katokopia Co op Credit Society, 1923		"	"	45	"	"	—	1,281	—
Katokopia, Nicosia District									
Kata Co op Credit Society, Kata, Larnaca District		1923	"	"	50	"	—	1,521	—
Komi Kebir Co op Credit Society, 1923		"	"	344	"	"	—	7,894	—
Komi Kebir, Famagusta District									
Lefkoniko Co-op Credit Society, 1917		"	"	444	"	"	—	8,677	—
Lefkoniko, Famagusta District									
Livadhia Co op Credit Society, 1923		"	"	21	"	"	—	369	—
Ltd, Livadhia, Larnaca District									

COLONIES AND OTHER TERRITORIES

A	B	C	D	E	F	G	H	I
Lyssi Co op Credit Soc., Lyssi, 1923	Yes	Yes	146	Credit	—	2 395	£	£
Famagusta District								
Palaekhorio Co op Credit Society, 1923	"	"	32	"	—	643	—	—
Palaekhorio, Nicosia District								
Paralimni Co op Credit Society, 1924	"	"	64	"	—	1,891	—	—
" " " " " " " " " "	"	"	14	"	—	323	—	—
" " " " " " " " " "	"	"	14	"	—	379	—	—
Sotiria Co op Credit Soc., Paravas, 1917	"	"	148	"	—	1,630	—	—
Kyrenia District								
Sotiria Co op Credit Soc., Vatali, 1915	"	"	217	"	—	3,751	—	—
Famagusta District								
Nesclavoma Co op Credit Society, 1923	"	"	46	"	—	1,327	—	—
Sotiria, Famagusta District								
Yialoussa Co op Credit Society, 1924	"	"	191	"	—	3 086	—	—
Yialoussa, Famagusta District								

KENYA

A	B	C	D	E	F	G	H	I
Kenya Farmers' Assoc. Ltd.	1922	No	No	200	Trading and marketing	Produce	£ 10,000	£ 201,640
Laiskipia Creamery, Rumuruti	1923	..	..	15	Marketing	Dairy produce	300	2,000
Lumbwa Co-op Society of B.F.A. Ltd.	1908	..	10%	77	Production and marketing	..	6,400	19,500
Plateau Maize Growers, Ltd., Eldoret	1921	..	No	371	Trading and marketing	Requisites and produce	4,000	130,000

PALESTINE

NO STATISTICAL RETURNS ARE AVAILABLE FOR THE FOLLOWING

	A	B		A	B
Agric Co op Soc., Ayelet Hashabar,		1924	Hidachdut Kalkalith Shel Ikarei Hagalil Hatachten Co-op Society, Ltd.,		1923
Nafad Sub District			Yabneel, Lower Galilee		
Co-op Bank Ben Benyamin, Ltd		1924	Joseph Trumpeldor Co-op Labour		1924
Jaffa			Union, Ein Harod		
General Co-op Assoc of Jewish		1924	Kupah Chalkalith Agric Treasury,		1923
Labourers in Erez Israel, Hevrat			Rishon le-Zion Co-op Society, Ltd.,		
Ordum, Ltd., Jerusalem			Rishon le-Zion		
Halkalith Co op Society, Ltd., Jattuel,		1923	Oseem, The Palestine Farmers' Co-op		1925
Galilee			Federation, Ltd., Tel Aviv		
Hamaashbir Co op Society, Ltd.,		1923	Palestine Tobacco Growers' Co-op		1925
Jaffa			Assoc., Ltd., Tel Aviv		
Hahshaleh Co-op Society, Ltd., Petah		1923	Pardees Co-op Society of Orange		1920
Tikvah			Growers, Ltd., Jaffa		

YEAR BOOK OF AGRICULTURAL CO-OPERATION

RHODESIA

A	B	C	D	E	F	G	H	I
Matabeleland Farmers' Co op Ltd, Bulawayo	1915	No	Yes	208	Trading and marketing	Requisites and produce	£ 11,705	£ 54 275
North Western Rhodesia Farmers Co op Society, Ltd	1927	Yes	No	—	"	"	5,143	62 835
Rhodesian Egg Curio, Ltd Salisbury	1924	"	"	355	"	Eggs	1,055	20 145
Rhodesian Co op Fruit Growers Assoc, Ltd	1922	.	Yes	10	Production and marketing	Citrus fruits	256	390
Rhodesian Farmers Co op Industries, Ltd, Salisbury	In 1919	No	"	4	Manufacture and marketing	Requisites and bacon	45 000	75 000
Rhodesian Tobacco Warehouse and Export Co Ltd Salisbury	1923	"	"	218	Production and marketing	Tobacco	100 000	152 300

STRAITS SETTLEMENTS

A	B	C	D	E	F	G	H	I
Co operative Stores (1)	1923-24	Yes	Yes	54	Consumers	—	£ 502	£ 3 081
Rural Credit Societies (20)	1923-24	"	"	725	Credit	—	1,339	4 820
Thrift and Loan Societies (19)	1923-24	"	"	5,785	"	—	50,545	67 067

WINDWARD ISLANDS

A	B	C	D	E	F	G	H	I
Anse-la-Raye Agric Credit Society	1917	—	—	41	Credit	—	£	£
Castries Agric Credit Society	1917	—	—	23	"	—	—	119
Chonseul Agric Credit Society	1916	—	—	42	"	—	—	250
Dennery Agric Credit Society	1916	—	—	69	"	Sugar, cocoa and limes	—	300
Gros Islet Agric Credit Society	1917	—	—	32	"	—	—	200
Good Shepherd Agric Credit Society	1916	—	—	16	"	—	—	—
Laborie Agric Credit Society	1917	—	—	72	"	—	—	408
Micoud Agric Credit Society	1916	—	—	58	"	—	—	281
Soufrier Agric Credit Society	1916	—	—	76	"	—	—	410
Vieux Fort Agric Credit Society	1917	—	—	46	"	—	—	193



YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF AGRICULTURAL

20 21 22 23 24 25 26 27 28

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	193,527	8,601	291,301	5,214,397	712,346	1,061,280	69,495	30,647,017
Bombay	318,267	1,614,420	471,445	1,466,672	6,930,626	3,803,268	275,211	15,851,925
Bengal	1,493,765	1,082,531	422,261	2,309,443	1,209,217	1,213,861	127,748	18,003,727
Bihar and Orissa	22,705	2,849	123,075	735,692	336,618	190,404	7,792	13,294,100
United Provinces	5,036	2,076	129,507	1,098,218	84,887	108,612	5,791	4,933,220
Punjab	2,472,299	3,931,775	320,882	6,063,381	2,460,033	2,060,033	464,126	23,019,715
Burma	120,177	48,745	618,668	4,116,683	606,933	134,492	470,611	10,999,959
Central Provinces and Berar	28,740	3,126	16,308	51,035	316,538	196,911	1,924	12,545,359
Assam	—	—	16,978	55,635	142,280	110,489	59,496	836,932
North-West Frontier Province	—	—	—	678	—	—	—	8,600
Coorg	—	—	11,320	129,793	12,874	23,199	8,233	100,838
Ajmer-Merwara	—	51	12,546	231,872	14,107	40,536	24,163	1,072,914
Delhi	—	—	1,266	45,207	1,337	8,306	—	399,656
Total (British India)	4,856,516	8,712,174	2,435,657	22,438,606	12,847,706	8,951,391	1,514,590	131,713,962
Total (previous year)	4,566,105	8,010,514	2,024,260	19,600,853	10,832,024	8,303,270	1,307,182	112,815,132
Mysore	24,108	18,153	21,913	1,004,037	148,570	83,802	—	902,212
Baroda	12,718	6,386	32,756	45,167	325,352	401,015	—	820,698
Hyderabad	—	—	18,601	1,443,039	0,536	18,503	5,727	3,699,057
Bhopal	114	—	—	29,250	28	—	—	499,393
Gwalior	—	—	23,527	411,694	66,646	264	—	—
Indore	—	—	1,562	—	53,107	—	—	1,102,907
Kashmir	—	—	17,457	699,837	16,858	8,787	272	1,358,013
Travancore	3,078	—	33,701	804,966	71,189	15,155	—	365,172
Kochin	—	12	9,740	32,717	110,791	45,347	2,203	190,371
Total (Indian States)	40,018	24,551	159,317	4,740,716	802,167	570,873	8,202	8,937,823
Total (previous year)	33,944	44,566	100,420	3,336,862	562,184	485,244	5,093	7,466,151
Grand total	4,696,534	6,736,725	2,594,874	27,179,322	13,649,963	9,522,264	1,522,792	140,651,785
Grand total (previous year)	4,600,052	6,055,080	2,124,680	22,937,715	11,394,208	8,788,514	1,402,275	120,081,283

* Working capital is taken to

INDIA

SOCIETIES DURING 1925 1926—Continued

29	30	31*	32	33	34	35	36
Rs	Rs	Rs	Rs	Per Cent	Per Cent	Per Cent	
725 955	2 314 964	40 745 454	+2 794 983	6½	7½ to 8½	9½ to 11	Madras
131 513	3 016 956	31 476 171	+236 645	6½ and 9½	6½	9½	Bombay
41 246	3 818 512	26 723 754	+889 591	6½ and 9½	9½ and 11	15½	Bengal
114	1 609 816	16 264 536	+339 430	9½	12½	15½	Bihar and Orissa
—	1 711 577	8 842 303	+394 919	—	12	15	United Provinces
993 231	8 810 391	43 890 840	+1 714 778	19	9	19½	Punjab
1 153 064	4 898 687	29 380 899	+599 714	—	19	15	Burma
16 710	2 530 995	15 664 502	+400 832	12	10	12 and 15	Central Provinces and Berar
—	325 611	1 530 443	+60 761	—	—	—	Assam
—	—	0 978	+111	—	8	12½	North West Frontier Province
3 575	111 785	390 297	+27 619	19	6½ and 8½	19½	Coorg
—	335 013	1 738 604	+60 227	6 to 10	0	12	Ajmer Merwar
—	25 997	480 503	+15 204	—	9	12½	Delhi
3 066 008	29 603 163	210 137 516	+7 399 118	—	—	—	Total (British India)
2 487 375	29 503 441	180 739 277	+6 490 020	—	—	—	Total (previous year)
73 223	543 144	2 754 990	+125 039	—	—	—	Mysore
8 025	454 833	2 035 712	+61 339	—	6 to 7½	9½	Baroda
464	1 330 548	6 506 874	+203 098	—	9	12½	Hyderabad
48 845	196 296	773 821	+39 731	—	9	12	Bhopal
—	413 680	899 484	+133 503	—	12	15	Cawalior
1 111	443 035	1 600 230	+99 67	—	9	12 to 15	Indore
—	487 000	2 838 767	+147 947	—	9	12½	Kashmir
—	75 111	1 331 593	+71 316	—	8½	10½	Travancore
—	73 060	434 489	+18 683	—	6 to 9	9½ to 12½	Kochin
132 2 0	4 016 999	19 208 980	+900 590	—	—	—	Total (Indian States)
100 805	3 377,366	15 333 703	+772 535	—	—	—	Total (previous year)
3 198 2 8	33 699 092	299 340 490	+8 999 708	—	—	—	Grand total
2 588 180	28 680 807	196 0 2 952	+7 243 475	—	—	—	Grand total (previous year)

be the total of columns 24 30

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF NON-AGRICULTURAL

1	2	3	4	5	6	7	8	9	10
	No	No	No	No	No	No	No	No	Rs
Madras	(a) 81 ¹ (b) 22 ²	(a) 137 (b) 11	(a) 1 (b) —	(a) 13 ¹ (b) 4	(a) 11 ¹ (b) 8	1,306	107,121	14,225 677	213,562
Bombay	(a) 413 (b) 31	(a) 44 (b) —	(a) 49 (b) 45	(a) 53 (b) 45	(a) 53 (b) 9	671	166,460	20 164 232	1 830,791
Bengal	(a) 277 (b) 12	(a) 57 (b) —	(a) 21 (b) 368	(a) 2 ² (b) 9	(a) 2 ² (b) 9	1,032	129,831	13,229 497	680,2 ² 3
Bihar and Orissa	(a) 86 (b) 57	(a) 22 (b) 8	(b) 3 (b) 113	(a) 17 (b) 113	(b) 54 (b) 2	351	21,262	1,418 010	239
United Provinces	(a) 54 (b) 187	(a) 13 (b) —	(a) 3 (b) 4	(a) 3 (b) 4	(a) 2 (b) 2	213	11 335	1,164 312	13 663
Punjab	(a) 43 (b) 514	(a) 23 (b) —	(a) 5 (b) 127	(a) 1 (b) 127	(a) 1,031 (b) 127	1,797	51 591	2,553 442	800,347
Burma	(a) 172 (b) 10	(a) 6 (b) —	(a) 3 (b) —	(a) 13 (b) —	(a) 3 (b) —	218	31,260	4,619 833	765 688
Central Provinces and Berar	(a) 12 (b) 20	(a) 9 (b) —	(a) 1 (b) 1	(a) 1 (b) 1	(a) 1 (b) —	50	7 576	631,712	86,541
Assam	(a) 31 (b) —	(a) 16 (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	47	8 460	440,469	11 100
N.W. Frontier Province	(a) 1 (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) 5 (b) —	6	126	3 545	900
Coorg	(a) 11 (b) —	(a) 1 (b) —	(b) 1 (b) —	(a) — (b) —	(a) — (b) —	13	1,518	81,367	1 291
Ajmer Merwara	(a) 43 (b) 21	(a) 1 (b) 12	(a) — (b) —	(a) — (b) —	(a) 16 (b) —	95	5 249	260,768	60,063
Hyderabad Adm. Area	(a) 3 (b) 10	(a) 4 (b) 1	(a) — (b) —	(a) — (b) —	(a) 1 (b) 2	8	1,889	208,865	6,708
Delhi	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	13	201	4 225	3 810

Total (British India)

Total (previous year)

Mysore	(a) 174 (b) 10	(a) 54 (b) 4	(a) — (b) —	(a) 13 (b) 46	(a) 3 (b) —	308	41 773	4 453 081	—
Baroda	(a) 14 (b) 41	(a) 4 (b) —	(a) — (b) —	(a) — (b) —	(a) 1 (b) —	68	5,873	317 377	186
Hyderabad	(a) 174 (b) 2	(a) 45 (b) 91	(a) — (b) —	(b) 26 (b) —	(b) — (b) —	317	13 270	1 024,181	126,429
Gwalior	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	33	641	112 399	—
Indore	(a) 4 (b) 15	(a) 2 (b) —	(a) — (b) —	(a) — (b) —	(a) 3 (b) —	28	1 675	31 083	—
Kashmir	(a) 67 (b) 12	(a) 14 (b) 5	(a) — (b) —	(a) — (b) —	(a) — (b) 2	81	4,307	101 591	1,138
Travancore	(a) 12 (b) 97	(a) 5 (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	233	19,933	492 337	5 838
Kochin	(a) 32 (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	(a) — (b) —	32	5 763	389 427	—
Total (Indian States)	(a) 493 (b) 271	(a) 98 (b) 98	(a) — (b) —	(a) 72 (b) 72	(a) 8 (b) 6	1,106	90 297	6,958 501	133 609
Total (previous year)	(a) 343 (b) 135	(a) 84 (b) 77	(a) 1 (b) —	(a) 11 (b) 47	(a) 2 (b) 4	735	58 938	5 873 586	138,700

Grand total

Grand total
year)

* Term "Loans overdue" means loans due for payment which have not been

INDIA

SOCIETIES DURING 1925 1926—Continued

11	12	13	14*	15	16	17	18	19
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
12 147,710	394 795	10 151 609	2 760 315	140 733	11 565 872	4 230 101	442 893	Madras
1,402 923	1 806 024	16,239 225	1 413 036	582 336	12 276 052	5 909 473	1 128 331	Bombay
10 606 124	404 752	18 158 931	1,141 206	568 505	671 644	676 948	244 317	Bengal
1 017 077	123 624	2 000 245	424 555	7,743	714 438	676 517	1 490	Bihar and Orissa
1 036 858	15 838	1 176 429	100 813	7 089	613 960	205 011	1 829	United Provinces
3 114 477	437 813	3 503 994	111 554	600 208	2 216 651	1 144 050	99 548	Punjab
4 293 344	753 621	4 961 468	60 408	312 842	2 121 600	727,928	248 036	Burma
500 807	79 970	499 615	11,814	56 389	480 901	34 599	1 500	Central Provinces and Berar
372 520	27 191	799 594	91 046	168 020	324 622	12 300	14 129	Assam
832	300	2 713	—	600	899	—	—	N W Frontier Prov
68 505	4 203	66 144	18 337	2 203	4 827	17 800	—	Coorg
190 226	35 577	274 940	11 396	43 636	124 969	160 008	1 653	Ajmer Merwara
210 558	10 006	248 565	—	6 507	193 515	—	13 601	Hyderabad Ad Area
4 401	3 914	9 035	2 185	760	2 564	2 815	—	Delhi
35 566 452	4 697 028	64 098 687	6 155 565	2 448 631	31 312 436	13 797 576	2 196 777	Total (British India)
43 493 156	4 473 519	56 085 233	5 084 533	2 430 573	32 507 032	11 372 448	2 975 125	Total (previous year)
4 174 066	—	3 800 405	698 124	—	2 510 600	8 675	3 772	Mysore
362 122	449 206	338 517	28 130	3 201	481 087	94 115	—	Baroda
805 590	35 504	1 285 384	—	16 853	163 555	243 411	18 250	Hyderabad
70 580	520	161 097	15 603	—	1 25	106 010	—	Gwalior
185 948	129 299	216 817	—	—	232 000	29 698	—	Indore
64 600	19	101 882	14 264	1 245	1 115	100 470	—	Kashmir
318 047	2 253	437 699	86 455	5 535	133 074	67 526	6 075	Travancore
357 789	—	293 003	68 742	—	13 944	39 468	10 549	Kochin
6 360 954	616 801	6 671 004	910 840	1 583	3 652 239	680 573	38 846	Total (Indian States)
5 557 404	5 0381	5 366 576	651 301	100 517	2 982 588	484 221	25 038	Total (previous year)
41 921 406	1 714 429	6 770 391	7 066 405	2 676 468	34 994 675	14 478 143	2 235 623	Grand total
49 020 560	5 043 630	6 602 299	5 335 831	2 531 120	35,439 800	11 856 669	3 000 163	Grand total (previous year)

paid and for which extension has not been granted by a competent authority

YEAR BOOK OF AGRICULTURAL CO-OPERATION

OPERATIONS OF NON-AGRICULTURAL

1	2	3	4	5	6	7	8	9	10
	No.	No.	No.	No.	No.	No.	No.	No.	Rs.
Madras	(a) 845 (b) 228	(a) 137 (b) 14	(a) 1	(a) 13 (b) 4	(a) 148 (b) 8	1,396	197,121	14,225,677	243,562
Bombay	(a) 445 (b) 31	(a) 48 (b) 57	—	(a) 49 (b) 45	(a) 53 (b) 285	671	166,460	20,464,232	1,830,791
Bengal	(a) 277 (b) 12	(a) 57 (b) 8	—	(a) 24 (b) 368	(a) 285 (b) 9	1,032	129,831	13,229,497	680,283
Bihar and Orissa	(a) 80 (b) 57	(a) 22 (b) 8	(b) 3	(a) 17 (b) 113	(b) 54 (b) 3	354	21,262	1,448,010	239
United Provinces	(a) 54 (b) 187	(a) 13 (b) 4	—	(a) 3 (b) 1	(a) 2 (b) 1,034	263	14,335	1,164,312	13,663
Punjab	(a) 43 (b) 564	(a) 23 (b) 127	(a) 5	(a) 1 (b) 15	(a) 1 (b) 3	1,797	54,501	2,553,442	600,347
Burma	(a) 172 (b) 19	(a) 6 (b) 9	(a) 3	(a) 15 (b) 1	(a) 3	218	31,260	4,649,833	765,689
Central Provinces and Berar	(a) 12 (b) 26	(a) 9 (b) 16	—	(a) 1 (b) 1	(a) 1	50	7,576	631,742	86,544
Assam	(a) 31 (b) 1	(a) 16 (b) 1	—	—	—	47	8,400	440,469	11,100
N.W. Frontier Province	(a) 1 (b) 11	(a) 1 (b) 43	—	—	(a) 5 (b) 13	6	126	3,545	900
Coorg	(a) 11 (b) 43	(a) 1 (b) 12	(b) 1	—	—	13	1,518	81,367	1,200
Ajmer-Merwara	(a) 21 (b) 21	(a) 4 (b) 12	—	—	(a) 16 (b) 8	95	5,289	260,768	60,063
Hyderabad Administ. Area	(a) 3 (b) 10	(a) 4 (b) 1	—	—	(a) 1 (b) 2	8	1,889	208,865	6,708
Delhi	(b) 10	(a) 1	—	—	(a) 2 (b) 13	201	4,225	3,840	3,840

Total (British India)

Total (previous year)

Mysore	(a) 174 (b) 10	(a) 58 (b) 4	—	(a) 13 (b) 48	(a) 3	308	41,773	4,453,094	—
Baroda	(a) 14 (b) 49	(a) 4 (b) 2	—	—	(a) 1	68	5,873	347,377	186
Hyderabad ..	(a) 174 (b) 2	(a) 15 (b) 94	—	(b) 26	(b) 6	317	13,270	1,028,181	126,429
Gwalior	(a) 4 (b) 19	(a) 2 (b) 14	—	—	(a) 3	39	641	112,399	—
Indore	(a) 67 (b) 129	(a) 14 (a) 5	—	—	—	81	1,307	101,591	1,158
Kashmir	(a) 129 (b) 97	(a) 5 (b) 32	—	—	(a) 2	233	19,995	492,357	5,838
Travancore ..	(b) 97 (b) 32	(b) 32	—	—	—	32	5,763	389,427	—
Kochin	(a) 495 (b) 276	(a) 98 (b) 98	—	(a) 72 (b) 11	(a) 8 (a) 2	1,106	90,297	6,958,501	133,609
Total (Indian States)	(a) 343 (b) 132	(a) 88 (b) 77	(a) 1	(a) 11 (b) 47	(a) 2 (b) 4	735	58,938	5,873,586	138,706
Total (previous year)									
Grand total									4,638,537
Grand total year)									3,385,884

* Term "Loans overdue" means loans due for payment which have not been

INDIA

SOCIETIES DURING 1925 1926—Continued

29	30	31*	32	33	34	35	36
Rs	Rs	Rs	Rs	Per Cent	Per Cent	Per Cent	
1 042 825	1 101 152	19 337 017	+1 168 064	6 to 9	6½ to 8	9½ to 12½	Madras
2 980 344	1 292 267	26 498 432	+714 191	6½	6½	0½ and 12	Bombay
11 000	850 946	15 633 593	+548 713	6½ and 12½	9½ and 11	12½ and 15½	Bengal
10 125	193 830	2 797 447	+74 726	9½	12½	12½ and 15½	Bihar and Orissa
—	117 868	1 324 972	+50 127	7½	9	15	United Provinces
34* 391	196 654	5 920 455	+117 688	—	8 and 8½	12½	Punjab
101 622	475 8*2	6 001 797	+285 062	—	—	—	Burma
—	39 991	672 603	+40 389	5½ to 16	10	12	Central Provinces and Berar
—	130 19½	1 280 959	+37 800	—	—	—	Assam
—	—	3 889	+273	—	—	0 and 9½	North West Frontier Province
400	6 729	73 098	+4 397	10	6½ and 8½	12½	Coorg
—	41 *24	387 248	+12 104	4 to 10	9	12	Ajmer Merwara
—	7,723	276 536	+12 8*6	—	—	—	Hyderabad Adminis-tered Area
—	4*1	12 278	543	6½	9	12½	Delhi
4 483 707	4 454 822	80 221 224	+3 065 820	—	—	—	Total (British India)
3 080 020	3 693 491	66 831,990	+2 611 5*8	—	—	—	Total (previous year)
94 98*	844 938	4 581 014	+256 710	6½	0	9 to 12	Mysore
—	36 357	605 221	+17 618	0	4 to *½	6½ and 0½	Baroda
169 568	107 406	1 80* 587	+75 479	10	9	12	Hyderabad
—	8 917	25 4*8	+4 9*6	—	—	—	Gwalior
—	22 *39	266 635	+11 364	6 to 9	6	6	Indore
—	16 439	132 7*0	+5 384	—	9	12½	Kashmir
—	26 643	487 753	+31 202	7½	7½ to 8½	10½	Travancore
8 960	35 717	469 260	+29 3*3	9	6 to 9	9½ to 1-½	Kochin
2*3,510	1 099 156	8 317 1*5	+532 036	—	—	—	Total (Indian States)
126 911	853 548	6 691 699	+339 84*	—	—	—	Total (previous year)
4,762 21*	5 553 9*8	88 538,3*8	+3 597 8*6	—	—	—	Grand total
3 815 931	4 54* 039	*3 523 6*9	+2 951,3*5	—	—	—	Grand total (previous year)

be the total of columns 24-30

YEAR BOOK OF AGRICULTURAL CO OPERATION

OPERATIONS OF NON AGRICULTURAL

20	21	22	23	24	25	26	27	28
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Madras	454 680	43 518	3 6 657					
Bombay	9 6 757	47 106	400 709					
Bengal	643 189	53 9 9	208 318					
Bihar and Orissa	917 809	8 4 719	9 3 34 9					
United Provinces	61 190	2 712	27 653					
Punjab	627 733	68 304	94 468					
Burma	919 047	164 841	17 2 17					
Central Provinces and Berar	3 53 534	—	1 976					
Assam	375 096	—	20 506	3 3 908	371 497	459 864	40 34 5	13 150
North West Frontier Province	1 2 3	—	—	3 887	—	2	—	—
Coorg	4 16	—	2 80 9	44 488	3 673	8 0 3 9	398	1 9 8
Ajmer Merwara	5 98 393	500 966	10 414	9 8 67	85 734	53 7 0	6 484	104 169
Hyderabad Administered Area	62 678	—	7 303	118 118	100 093	43 714	8 888	—
Delhi	3 836	2 370	4 9	6 147	1 213	271	—	5 9 6
Total (British India)	7 179 28 9	797 458	1 438 497	21 73 790	3 688 118	17 941 0 9	681 9 16	7 31 544
Total (previous year)	7 468 724	2 820 9 1	1 4 1 5 9	18 91 264	19 18 8 5	14 097 341	681 461	6 660 618
Mysore	1 0 9 6 882	876 999	79 230	1 996 4 9 6	942 00 5	580 608	100 741	9 0 412
Baroda	54 17	—	10 448	93 114	2 3 209	199 566	—	5 9 5
Hyderabad	249 429	—	27 998	837 453	95 5 1	1 5 67	32 346	409 589
Gwalior	—	—	37 5	13 324	9 437	800	—	—
Indore	10 667	7 734	2 833	64 40 9	155 306	—	24 1 9 3	—
Kashmir	—	—	59 9	97 806	732	1 610	—	86 183
Travancore	153 3 9 9	320	18 605	992 608	3 5 810	—	—	114 10 9
Kochin	6 9 1	—	7 895	133 179	67 93 9	64 99	16 839	101 784
Total (Indian States)	1 495 645	685 0 3	146 886	3 458 374	1 5 3 972	1 003 060	174 054	785 049
Total (previous year)	1 118 549	870 803	124 539	2 855 810	1 417 1 57	873 440	52 7 7	51 9 056
Grand total	8 674 927	3 48 5 11	1 58 5 383	5 196 164	5 10 090	18 944 087	8 0 9 0	8 016 533
Grand total (previous year)	8 587 273	3 691 7 4	1 540 064	21 61 974	9 0 63 5 942	14 9 0 81	34 938	7 17 6 4

* Working capital is taken to

YEAR BOOK OF AGRICULTURAL CO-OPERATION

CYPRUS

A	B	C	D	E	F	G	H	I
Arso Co op Wine Making Society, Ltd, Arso, Limassol District	1921	Yes	Yes	17	Production and marketing	Wine	£	£
Ay Therapon Co op Wine Making Soc, Ltd, Ay Therapon, Limassol District	1921	"	"	21	"	"	—	—
Kilani Co op Wine Making Society, Kilani, Limassol District	1921	"	"	15	"	"	—	—
"	"	"	"	13	"	"	—	—
"	"	"	"	16	"	"	—	—
"	"	"	"	10	"	Fruit and vegetables	—	—
"	"	"	"	103	Credit	—	3,105	—
Nicosia District								
Akanthou Co op Credit Society, 1923	1923	"	"	163	"	—	3,772	—
Akanthou, Famagusta District								
Anorthosis Co op Credit Society, 1923	1923	"	"	34	"	—	1,214	—
"	"	"	"	124	"	—	2,003	—
"	"	"	"	125	"	—	1,435	—
"	"	"	"	95	"	—	1,802	—
"	"	"	"	65	"	—	1,170	—
"	"	"	"	18	"	—	437	—
"	"	"	"	28	"	—	459	—
"	"	"	"	30	"	—	188	—
"	"	"	"	50	"	—	428	—
Eitichia Co op Credit Soc, 1923	1923	"	"	35	"	—	900	—
Zodia Nicosia District								
" Co op Credit Soc Kathikas, 1923	1923	"	"	98	"	—	2,731	—
"	"	"	"	30	"	—	536	—
"	"	"	"	45	"	—	1,281	—
"	"	"	"	50	"	—	1,521	—
Larnaca District								
Komi Kebir Co op Credit Society, 1923	1923	"	"	344	"	—	7,894	—
Komi Kebir, Famagusta District								
Lefkoniko Co op Credit Society, 1917	1917	"	"	444	"	—	8,677	—
Lefkoniko, Famagusta District								
Livadhia Co op Credit Society, Ltd Livadhia, Larnaca District	1923	"	"	21	"	—	369	—

COLONIES AND OTHER TERRITORIES

A	B	C	D	E	F	G	H	I
Lyss Co-op. Credit Soc., Lyssa, Famagusta District	1923	Yes	Yes	146	Credit	—	£ 2,395	£ —
Palaekhorio Co op. Credit Society, P. Palaekhorio District	1923	"	"	32	"	—	643	—
" " " " " " " " " " " "	"	"	"	64	"	—	1,891	—
" " " " " " " " " " " "	"	"	"	14	"	—	323	—
" " " " " " " " " " " "	"	"	"	14	"	—	379	—
" " " " " " " " " " " "	"	"	"	148	"	—	1,630	—
Sotiria Co op. Credit Soc., Vatala, Famagusta District	1915	"	"	217	"	—	3,751	—
Nesclavoma Co op. Credit Society, Sotiria, Famagusta District	1923	"	"	46	"	—	1,327	—
Yialoussa Co-op. Credit Society, Yialoussa, Famagusta District	1924	"	"	191	"	—	3,086	—

KENYA

A	B	C	D	E	F	G	H	I
Kenya Farmers' Assoc Ltd	1922	No	No	200	Trading and marketing	Produce	£ 10,000	£ 201,940
Lakipia Creamery, Rumuruti	1923	"	"	15	Marketing	Dairy produce	300	2,000
Lumbwa Co-op. Society of B.E.A. Ltd.	1908	"	10%	77	Production and marketing	"	6,400	19,500
Plateau Maize Growers, Ltd., Eldoret	1921	"	No	371	Trading and marketing	Requisites and produce	4,000	130,000

PALESTINE

NO STATISTICAL RETURNS ARE AVAILABLE FOR THE FOLLOWING

A	B	A	B
Agric Co op. Soc., Ayelet Hasbahar, Safad Sub District	1924	Hadachdut Kalkalith Shel Ikara, Hagali Hatachtn Co-op. Society, Ltd., Yabneel, Lower Galilee	1923
Co op. Bank Ben Benyamin, Ltd., Jaffa	1924	Joseph Trumpeldor Co-op Labour Union, Ein Harod	1924
General Co-op. Assoc. of Jewish Labourers in Erez Israel, Hevrat Ordum, Ltd., Jerusalem	1924	Kupah Challaith Agric. Treasury, Rishon le-Zion Co-op. Society, Ltd., Rishon le-Zion	1923
Haklaith Co-op. Society, Ltd., Jattuel, Galilee	1923	Oasem, The Palestine Farmers' Co-op. Federation, Ltd., Tel Aviv	1925
Hamaabhir Co-op Society, Ltd., Jaffa	1923	Palestine Tobacco Growers' Co-op Assoc., Ltd., Tel Aviv	1925
Hasbahad Co op Society, Ltd., Petah Tikvah	1923	Pardess Co-op Society of Orange Growers, Ltd., Jaffa	1920

YEAR BOOK OF AGRICULTURAL CO-OPERATION

RHODESIA

A	B	C	D	E	F	G	H	I
Matabeleland Farmers Co op, Ltd, Bulawayo	1915	No	Yes	208	Trading and marketing	Requisites and produce	£ 11,705	£ 54 275
North Western Rhodesia Farmers' Co op Society, Ltd	1927	Yes	No	—	"	"	5,143	62 835
Rhodesian Egg Circle, Ltd, Salisbary	1924	"	"	355	"	Eggs	1 055	20,145
Rhodesian Co op Fruit Growers' Assoc, Ltd	1922	"	Yes	19	Production and marketing	Citrusfruits	256	390
Rhodesian Farmers Co op Industries, Ltd, Salisbary	In 1919	No	"	4	Manufacture and marketing	Requisites and bacon	45 000	75 000
Rhodesian Tobacco Warehouse and Export Co, Ltd, Salisbary	1923	"	"	218	Production and marketing	Tobacco	100,000	152 300

STRAITS SETTLEMENTS

A	B	C	D	E	F	G	H	I
Co operative Stores (1)	1923-24	Yes	Yes	54	Consumers	—	£ 502	£ 3 081
Rural Credit Societies (20)	1923-24	"	"	725	Credit	—	1 339	4 820
Thrift and Loan Societies (19)	1923-24	"	"	5,785	"	—	50 545	67 067

WINDWARD ISLANDS

A	B	C	D	E	F	G	H	I
Anse la Raye Agric Credit Society	1917	—	—	41	Credit	—	£	£ 119
Castries Agric Credit Society	1917	—	—	23	"	—	—	154
Choiseul Agric Credit Society	1916	—	—	42	"	—	—	230
Dennery Agric Credit Society	1916	—	—	89	"	Sugar cocoa and limes	—	300
Gros Islet Agric Credit Society	1917	—	—	32	"	—	—	200
"	"	"	"	"	"	—	—	403
"	"	"	"	"	"	—	—	293
"	"	"	"	"	"	—	—	370
"	"	"	"	"	"	—	—	192

